
Management Report

Group Training Association of Victoria Inc

6 May 2015

Prepared by Brad Huffels



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Executive Summary

Group Training Association of Victoria Inc For the month of April 2015

Summary

	Apr 2015	Mar 2015	Variance
Cash			
Cash received	119,065	191,245	-37.7%▼
Cash spent	135,348	235,352	-42.5%▼
Cash surplus (deficit)	(16,283)	(44,106)	63.1%▲
Closing bank balance	593,240	609,523	-2.7%▼
Profitability			
Income	174,422	241,189	-27.7%▼
Direct costs	102,464	122,119	-16.1%▼
Gross profit (loss)	71,957	119,071	-39.6%▼
Other Income	-	-	0.0%
Expenses	43,732	88,055	-50.3%▼
Profit (loss)	28,225	31,016	-9.0%▼
Balance Sheet			
Debtors	265,148	158,701	67.1%▲
Creditors	121,113	5,196	2230.7%▲
Net assets	497,294	469,069	6.0%▲
Income			
Number of invoices issued	36.0	49.0	-26.5%▼
Average value of invoices	5,682	3,455	64.4%▲
Performance			
Gross profit margin	41.3%	49.4%	-16.4%▼
Net profit margin	16.2%	12.9%	25.8%▲
Return on investment (p.a.)	68.1%	79.3%	-14.2%▼
Position			
Average debtors days	45.6	20.4	123.6%▲
Average creditors days	24.9	0.8	3142.5%▲
Short term cash forecast	144,036	153,505	-6.2%▼
Current assets to liabilities	2.2	2.4	-5.6%▼
Term assets to liabilities	0.0	0.0	0.0%

Cash Summary

Group Training Association of Victoria Inc For the month ended 30 April 2015 Excluding GST

	Apr 2015	Mar 2015
Income		
Bank Interest	436	425
Commission Received	-	39
Content Licenses	5,000	-
Ewise	(35)	525
Hosting LMS	2,600	2,600
Sales - BP	5,948	8,043
Sales - Caltex	27,510	23,914
Sales - Fuelcard Admin Charge	660	900
Sales - Insurance Income	-	403
Sales - Meetings/Conferences Income	440	6,000
Sales - Other Income	1,000	-
Sales - Shell	5,106	15,517
SBSM - Participants Contribution	10,500	6,500
SBSM - SBV Income	49,000	10,000
Total Income	108,165	74,867
Less Operating Expenses		
BP Fuel	10,503	8,043
Caltex Fuel	27,519	23,914
Computers	57	-
Financial Reporting & Audit Fees	1,750	1,750
Fuel Cost of Sales	2,810	-
GTAN Meetings	326	-
GTAV Meetings	532	-
GTAV Network Meetings	1,895	167
HSTOL/ewise	122	-
Insurance	-	2,003
Internet/Email	100	100
ISC - Contractor Costs	-	33,779
ISC - Project Expenses	1,677	183
ISC - Staff costs	7,480	7,167
ISC - Vehicle Costs	1,213	480
Lease - Printer	1,297	366
Meal Entertainment (for FBT)	8	-
Mobile Phones	136	136
Motor Vehicles - Fuel	192	283
Motor Vehicles - Other	126	-
Office Expenses	1,454	537
Office Overheads	64	-
Postage	370	-
Printing & Stationery	187	96

Cash Summary

	Apr 2015	Mar 2015
Promotions	1,000	700
Rent & Rates	9,450	2,765
Sales - Meetings/Conferences Costs	2,730	-
SBSM - Contractor Costs	16,000	24,977
SBSM - Project expenses	2,180	118
SBSM - Staff Costs	8,186	9,977
SBSM - Vehicle costs	195	220
Shell Fuel Costs	5,588	12,580
Staff Costs - Car Parking	760	-
Staff Costs - FBT	-	6,462
Staff Costs - Other	960	-
Staff Costs - Salaries	18,482	48,693
Staff Costs - Superannuation	3,208	4,784
Telephone	148	137
Training & Development	1,240	940
Travel/meetings	630	-
Website Development Costs	38	-
Accrued Payments	-	10,302
Advance Payment - Industry Skills Corrections Project	-	(83,413)
Credit Card Clearing	(2,067)	2,067
PAYG Tax Withheld	(8,230)	860
Superannuation Payable	6,091	(5,184)
Total Operating Expenses	126,407	115,991
Operating Surplus (Deficit)	(18,241)	(41,125)
GST Movements		
GST Inputs	(8,868)	(18,764)
GST Outputs	10,826	15,782
Net GST Movements	1,958	(2,982)
Net Cash Movement	(16,283)	(44,106)
Summary		
Opening Balance	609,523	653,630
Plus Net Cash Movement	(16,283)	(44,106)
Closing Balance	593,240	609,523

Profit & Loss

Group Training Association of Victoria Inc For the month ended 30 April 2015

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
Income								
General Income								
Bank Interest	436	635	(199)▼	-31.3%▼	8,180	6,150	2,030▲	33.0%▲
Commission Received	-	-	-	0.0%	39	-	39▲	0.0%
GTAV Office Hire	274	-	274▲	0.0%	274	-	274▲	0.0%
Profit/Loss on Sale of Assets	-	-	-	0.0%	5,681	-	5,681▲	0.0%
Total General Income	710	635	75	11.7%	14,173	6,150	8,023	130.5%
Member Fuel Sales Income								
Sales - BP	10,503	6,505	3,998▲	61.5%▲	93,760	58,754	35,006▲	59.6%▲
Sales - Caltex	27,510	36,862	(9,352)▼	-25.4%▼	282,429	374,900	(92,471)▼	-24.7%▼
Sales - Fuelcard Admin Charge	747	1,021	(274)▼	-26.9%▼	8,414	10,128	(1,714)▼	-16.9%▼
Sales - Shell	5,588	25,832	(20,244)▼	-78.4%▼	137,249	252,914	(115,665)▼	-45.7%▼
Total Member Fuel Sales Income	44,348	70,220	(25,872)	-36.8%	521,852	696,696	(174,844)	-25.1%
Member Services Income								
Sales - Award Services Income	-	-	-	0.0%	69,440	74,448	(5,008)▼	-6.7%▼
Sales - Insurance Admin Charge	-	-	-	0.0%	1,500	638	862▲	135.1%▲
Sales - Insurance Income	-	-	-	0.0%	26,646	15,000	11,646▲	77.6%▲
Sales - Meetings/Conferences Income	-	-	-	0.0%	43,262	40,000	3,262▲	8.2%▲
Sales - Motor Vehicle Insurance	-	-	-	0.0%	1,892	2,163	(271)▼	-12.5%▼
Sales - Other Income	1,000	-	1,000▲	0.0%	11,953	10,000	1,953▲	19.5%▲

Profit & Loss

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
Total Member Services Income	1,000	-	1,000	0.0%	154,692	142,249	12,443	8.7%
Membership Fee Income								
Membership Fees - National Income	-	-	-	0.0%	70,805	74,278	(3,473)▼	-4.7%▼
Membership Fees - State Income	15,901	15,901	-▼	0.0%▼	159,008	159,010	(3)▼	0.0%▼
Network Fees	3,606	3,606	▲	0.0%▲	36,061	36,060	1▲	0.0%▲
Total Membership Fee Income	19,507	19,507	-	0.0%	265,874	269,348	(3,474)	-1.3%
Projects - General Income								
Industry Skills Corrections Project Income	25,024	-	25,024▲	0.0%	205,314	250,239	(44,925)▼	-18.0%▼
KJEP Project Income	-	-	-	0.0%	(3,309)	-	(3,309)▼	0.0%
National Workforce Development Fund Income	-	-	-	0.0%	104,324	69,614	34,710▲	49.9%▲
Skills Victoria Grant - HESG	8,333	8,333	-	0.0%	83,330	83,330	-	0.0%
Safetyfirst								
Content Licenses	-	2,758	(2,758)▼	-100.0%▼	79,541	27,580	51,961▲	188.4%▲
Ewise	-	3,333	(3,333)▼	-100.0%▼	20,032	33,330	(13,298)▼	-39.9%▼
Hosting LMS	-	2,000	(2,000)▼	-100.0%▼	17,993	11,000	6,993▲	63.6%▲
Total Safetyfirst	-	8,091	(8,091)	-100.0%	117,566	71,910	45,656	63.5%
Small Business SuccessMap								
SBSM - Participants Contribution	8,500	5,000	3,500▲	70.0%▲	67,500	46,000	21,500▲	46.7%▲
SBSM - SBV Income	67,000	48,400	18,600▲	38.4%▲	269,100	407,200	(138,100)▼	-33.9%▼
Total Small Business SuccessMap	75,500	53,400	22,100	41.4%	336,600	453,200	(116,600)	-25.7%
Total Projects - General Income	108,857	69,824	39,033	55.9%	843,825	928,293	(84,468)	-9.1%
Total Income	174,422	160,186	14,236	8.9%	1,800,416	2,042,736	(242,320)	-11.9%

Less Cost of Sales

Profit & Loss

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
Fuel Cost of Sales	2,810	-	2,810▲	0.0%	2,810	-	2,810▲	0.0%
Office Overheads	64	-	64▲	0.0%	64	-	64▲	0.0%
Travel/meetings	630	-	630▲	0.0%	630	-	630▲	0.0%
Member Fuel Cost of Sales								
BP Fuel	10,503	6,505	3,998▲	61.5%▲	93,760	58,754	35,006▲	59.6%▲
Caltex Fuel	27,519	36,862	(9,343)▼	-25.3%▼	282,414	374,956	(92,542)▼	-24.7%▼
Shell Fuel Costs	5,588	25,833	(20,245)▼	-78.4%▼	137,134	253,198	(116,064)▼	-45.8%▼
Total Member Fuel Cost of Sales	43,611	69,200	(25,589)	-37.0%	513,307	686,908	(173,601)	-25.3%
Member Services Cost of Sales								
Membership Fees - National Costs	-	-	-	0.0%	70,807	74,279	(3,472)▼	-4.7%▼
Sales - Award Services Costs	-	-	-	0.0%	66,999	70,628	(3,629)▼	-5.1%▼
Sales - Insurance Costs	-	-	-	0.0%	28,886	-	28,886▲	0.0%
Sales - Meetings/Conferences Costs	2,509	-	2,509▲	0.0%	39,643	50,092	(10,449)▼	-20.9%▼
Sales - Other Costs	-	-	-	0.0%	3,185	3,280	(96)▼	-2.9%▼
Total Member Services Cost of Sales	2,509	-	2,509	0.0%	209,520	198,279	11,241	5.7%
Projects - General Cost of Sales								
KJEP Project Co-ordinator & Field Officer Staff	-	-	-	0.0%	1,203	-	1,203▲	0.0%
National Workforce Development Fund Costs	-	-	-	0.0%	1,704	52,700	(50,996)▼	-96.8%▼
NWDF Refunds	-	-	-	0.0%	3,712	-	3,712▲	0.0%
Projects - Other Miscellaneous	-	-	-	0.0%	-	4,544	(4,544)▼	-100.0%▼
Industry Skills Corrections Project								
ISC - Contractor Costs	-	-	-	0.0%	57,334	103,047	(45,714)▼	-44.4%▼
ISC - FBT expenses	-	930	(930)▼	-100.0%▼	2,756	3,720	(964)▼	-25.9%▼
ISC - Project Expenses	1,677	555	1,122▲	202.1%▲	9,005	6,930	2,075▲	29.9%▲

Profit & Loss

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
ISC - Staff costs	7,480	7,759	(279)▼	-3.6%▼	77,942	85,352	(7,410)▼	-8.7%▼
ISC - Vehicle Costs	1,213	518	695▲	134.1%▲	6,064	5,180	884▲	17.1%▲
Total Industry Skills Corrections Project	10,370	9,762	608	6.2%	153,100	204,229	(51,129)	-25.0%
Safetyfirst								
Safetyfirst - Promotions	-	-	-	0.0%	883	8,000	(7,117)▼	-89.0%▼
Safetyfirst - Staff Costs & Other	-	6,305	(6,305)▼	-100.0%▼	55,527	67,252	(11,725)▼	-17.4%▼
Total Safetyfirst	-	6,305	(6,305)	-100.0%	56,410	75,252	(18,842)	-25.0%
Small Business SuccessMap								
SBSM - Contractor Costs	31,909	34,710	(2,801)▼	-8.1%▼	133,273	294,580	(161,307)▼	-54.8%▼
SBSM - FBT costs	-	2,204	(2,204)▼	-100.0%▼	3,694	8,819	(5,125)▼	-58.1%▼
SBSM - Project expenses	2,180	-	2,180▲	0.0%	4,556	11,040	(6,484)▼	-58.7%▼
SBSM - Staff Costs	8,186	7,960	226▲	2.8%▲	86,520	87,560	(1,040)▼	-1.2%▼
SBSM - Vehicle costs	195	600	(405)▼	-67.5%▼	5,899	7,440	(1,541)▼	-20.7%▼
Total Small Business SuccessMap	42,471	45,474	(3,003)	-6.6%	233,941	409,439	(175,498)	-42.9%
Total Projects - General Cost of Sales	52,840	61,541	(8,701)	-14.1%	450,071	746,164	(296,093)	-39.7%
Total Cost of Sales	102,464	130,741	(28,277)	-21.6%	1,176,402	1,631,351	(454,949)	-27.9%
Gross Profit	71,957	29,445	42,512	144.0%	624,015	411,385	212,630	52.0%
Less Operating Expenses								
General Expenses								
ATO Award	-	-	-	0.0%	350	-	350▲	0.0%
Auditor & Accounting	-	-	-	0.0%	447	8,750	(8,303)▼	-94.9%▼
Bank Charges	-	-	-	0.0%	447	415	32▲	7.7%▲
Board Support	-	300	(300)▼	-100.0%▼	8,773	12,300	(3,527)▼	-28.7%▼

Profit & Loss

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
Computer Software Development	-	-	-	0.0%	552	2,000	(1,448)▼	-72.4%▼
Corporate Affairs	-	-	-	0.0%	212	201	11▲	5.4%▲
Donations	-	-	-	0.0%	250	500	(250)▼	-50.0%▼
Financial Reporting & Audit Fees	1,750	-	1,750▲	0.0%	4,750	-	4,750▲	0.0%
HSTOL/ewise	122	-	122▲	0.0%	122	-	122▲	0.0%
Insurance	-	-	-	0.0%	6,613	6,700	(87)▼	-1.3%▼
Internet/Email	100	208	(108)▼	-51.9%▼	2,131	2,080	51▲	2.4%▲
Legal Fees	-	-	-	0.0%	4,000	-	4,000▲	0.0%
Meal Entertainment (for FBT)	8	-	8▲	0.0%	8	-	8▲	0.0%
Memberships	-	-	-	0.0%	410	784	(374)▼	-47.7%▼
Promotions	1,000	1,000	-	0.0%	18,845	20,000	(1,155)▼	-5.8%▼
Website Development Costs	38	-	38▲	0.0%	58	-	58▲	0.0%
Total General Expenses	3,018	1,508	1,510	100.1%	47,965	53,730	(5,765)	-10.7%
Motor Vehicle Costs								
Motor Vehicles - Depreciation	777	777	-	0.0%	8,547	7,770	777▲	10.0%▲
Motor Vehicles - Depreciation ISC	671	671	-▼	0.0%▼	7,380	6,710	670▲	10.0%▲
Motor Vehicles - Depreciation SBSM	631	611	20▲	3.3%▲	6,824	6,110	714▲	11.7%▲
Motor Vehicles - Fuel	192	273	(81)▼	-29.8%▼	3,091	2,730	361▲	13.2%▲
Motor Vehicles - Maintenance	-	2,000	(2,000)▼	-100.0%▼	394	2,338	(1,944)▼	-83.1%▼
Motor Vehicles - Other	126	-	126▲	0.0%	2,727	2,273	454▲	20.0%▲
Total Motor Vehicle Costs	2,397	4,332	(1,935)	-44.7%	28,963	27,931	1,032	3.7%
Networking & Meeting Costs								
GTAN Meetings	326	-	326▲	0.0%	7,849	1,452	6,397▲	440.6%▲
GTAV Meetings	532	-	532▲	0.0%	2,370	-	2,370▲	0.0%

Profit & Loss

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
GTAV Network Meetings	1,812	362	1,450▲	400.6%▲	3,207	3,316	(109)▼	-3.3%▼
Meetings - Other	-	727	(727)▼	-100.0%▼	84	7,270	(7,186)▼	-98.8%▼
Total Networking & Meeting Costs	2,671	1,089	1,582	145.3%	13,510	12,038	1,472	12.2%
Office Expenses								
Computers	57	-	57▲	0.0%	57	3,500	(3,443)▼	-98.4%▼
Equipment - Depreciation	-	-	-	0.0%	155	935	(780)▼	-83.5%▼
Equipment - Expense	-	-	-	0.0%	-	1,500	(1,500)▼	-100.0%▼
Equipment - Maintenance	-	-	-	0.0%	-	1,200	(1,200)▼	-100.0%▼
Lease - Printer	1,297	183	1,114▲	608.7%▲	2,945	1,830	1,115▲	60.9%▲
Mobile Phones	136	142	(6)▼	-4.0%▼	1,364	1,421	(57)▼	-4.0%▼
Office Expenses	1,237	682	555▲	81.4%▲	8,771	6,820	1,951▲	28.6%▲
Postage	370	-	370▲	0.0%	567	666	(99)▼	-14.9%▼
Printing & Stationery	187	455	(268)▼	-59.0%▼	3,319	4,550	(1,231)▼	-27.1%▼
Telephone	199	125	74▲	59.5%▲	1,652	1,250	402▲	32.2%▲
Total Office Expenses	3,483	1,587	1,896	119.5%	18,828	23,672	(4,844)	-20.5%
Premises Costs								
Council & Water Rates	-	250	(250)▼	-100.0%▼	4,195	1,250	2,945▲	235.6%▲
Light & Power	530	1,090	(560)▼	-51.4%▼	2,080	6,360	(4,280)▼	-67.3%▼
Rent & Rates	6,038	12,765	(6,727)▼	-52.7%▼	35,368	37,650	(2,282)▼	-6.1%▼
Total Premises Costs	6,567	14,105	(7,538)	-53.4%	41,642	45,260	(3,618)	-8.0%
Staff Costs								
Staff Costs - Car Parking	760	-	760▲	0.0%	760	-	760▲	0.0%
Staff Costs - FBT	-	-	-	0.0%	13,034	7,768	5,266▲	67.8%▲
Staff Costs - Leave Taken	2,843	-	2,843▲	0.0%	28,250	-	28,250▲	0.0%

Profit & Loss

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
Staff Costs - Other	960	-	960▲	0.0%	1,830	-	1,830▲	0.0%
Staff Costs - Provision for Annual Leave	519	-	519▲	0.0%	10,291	-	10,291▲	0.0%
Staff Costs - Provision for Long Service Leave	427	-	427▲	0.0%	10,211	-	10,211▲	0.0%
Staff Costs - Salaries	15,638	23,442	(7,804)▼	-33.3%▼	244,121	257,862	(13,741)▼	-5.3%▼
Staff Costs - Superannuation	3,208	2,229	979▲	43.9%▲	35,238	25,632	9,606▲	37.5%▲
Staff Costs - Trainee Costs	-	2,892	(2,892)▼	-100.0%▼	9,614	31,812	(22,198)▼	-69.8%▼
Staff Costs - WorkCover	-	-	-	0.0%	3,824	3,528	296▲	8.4%▲
Training & Development	1,240	920	320▲	34.8%▲	10,636	9,200	1,436▲	15.6%▲
Total Staff Costs	25,596	29,483	(3,887)	-13.2%	367,809	335,802	32,007	9.5%
Total Operating Expenses	43,732	52,104	(8,372)	-16.1%	518,717	498,433	20,284	4.1%
Net Profit	28,225	(22,659)	50,884	225.0%	105,297	(87,048)	192,345	221.0%

Balance Sheet

Group Training Association of Victoria Inc As at 30 April 2015

30 Apr 2015

31 Mar 2015

28 Feb 2015

Assets

Current Assets

Cash and Cash Equivalents

ANZ - Safetyfirst	56,441	48,081	89,644
ANZ - Saver Account	277,140	276,735	226,310
ANZ - Term Deposit Account	185,930	185,930	185,930
ANZ - Trading Account	73,429	98,477	151,446
Cash on Hand	300	300	300
Total Cash and Cash Equivalents	593,240	609,523	653,630

Trade and Other Receivables

Accounts Receivable	265,148	158,701	150,426
Total Trade and Other Receivables	265,148	158,701	150,426

Total Current Assets

858,388 **768,224** **804,055**

Fixed Assets

Property, Plant and Equipment

Motor Vehicles	99,806	99,806	99,806
Motor Vehicles - Accumulated Depreciation	(50,314)	(48,234)	(46,155)
Total Property, Plant and Equipment	49,493	51,572	53,651

Total Fixed Assets

49,493 **51,572** **53,651**

Non-current Assets

Trade and Other Receivables

Rental Bond	2,000	2,000	2,000
Total Trade and Other Receivables	2,000	2,000	2,000

Total Non-current Assets

2,000 **2,000** **2,000**

Total Assets **909,881** **821,796** **859,706**

Liabilities

Current Liabilities

Provisions

Annual Leave oncosts	-	-	2,762
Provision for Annual Leave	32,920	32,401	27,375
Total Provisions	32,920	32,401	30,138

Trade and Other Payables

Accounts Payable	121,113	5,196	-
Accrued Payments	-	-	30,236
Advance Payment - ATOA Award Fund	14,499	14,499	14,499
Advance Payment - Fuel	102,086	102,086	102,086
Advance Payment - HESG	16,670	25,003	33,336

Balance Sheet

	30 Apr 2015	31 Mar 2015	28 Feb 2015
Advance Payment - Industry Skills Corrections Project	44,924	(13,465)	11,559
Advance Payment - Membership Fees	31,802	47,702	63,603
Advance Payment - Network Fees	7,212	10,818	14,424
Advance Payment - Phone	2,000	2,000	2,000
Advance Payment - Safetyfirst	39,108	39,108	39,108
Advance Payment - Small Business SuccessMap	40,000	40,000	58,600
Credit Card Clearing	-	(2,067)	-
GST	7,056	(3,327)	3,333
National Workforce Devt Fund [24917]	(102,142)	-	-
PAYG Tax Withheld	22,790	14,560	-
Superannuation Payable	3,608	9,698	-
Total Trade and Other Payables	350,723	291,810	372,783
Total Current Liabilities	383,643	324,211	402,920
Non-Current Liabilities			
Provisions			
Provision for Long Service Leave	28,944	28,516	18,733
Total Provisions	28,944	28,516	18,733
Total Non-Current Liabilities	28,944	28,516	18,733
Total Liabilities	412,587	352,727	421,653
Net Assets	497,294	469,069	438,053
Equity			
Current Year Earnings	105,297	77,072	46,056
GTAV Reserves Account	40,921	40,921	40,921
Retained Earnings	351,076	351,076	351,076
Total Equity	497,294	469,069	438,053

Aged Receivables

Group Training Association of Victoria Inc April 2015

	Current	March	February	January	Older	Total
Receivables						
Apprenticeships Plus	541	-	-	-	-	541
Bell Group Accounting Pty Ltd	550	-	-	-	-	550
BGT Employment	-	-	8,360	-	-	8,360
Cassidy Manufacturing Pty Ltd	550	-	-	-	-	550
Corrections Victoria	91,754	-	-	-	-	91,754
Cri-tech Plumbing Services	-	550	-	-	-	550
Dawtek Risin Pty Ltd	550	-	-	-	-	550
Department of Economic Development, Jobs, Transport and Resources	73,700	-	-	-	-	73,700
Earth & Water Technologies Pty Ltd	-	550	-	-	-	550
Federation University Australia	-	110	-	-	-	110
Gforce Recruitment Limited	-	-	-	-	-	-
Grangeburn Office & IT	550	-	-	-	-	550
Groundswell Australia	550	-	-	-	-	550
Lana's Garden	-	-	550	-	-	550
LINK Employment & Training	-	5,500	-	-	-	5,500
MEGT (Australia) Ltd	-	-	2,805	-	-	2,805
North East Security Services (VIC) Pty Ltd	550	-	-	-	-	550
Pepper Brand Managers Pty Ltd	550	-	-	-	-	550
RMIT Tafe -Office of the Dtr	-	-	-	-	17,160	17,160
RMIT University	-	43,542	-	-	-	43,542
Sandhurst Cleaning Services	-	-	550	-	-	550
Scoble Espresso Pty Ltd	-	-	550	-	-	550
South West TAFE	-	440	-	-	-	440
Standing Tall In Warrnambool	550	-	-	-	-	550
Swinburne Institute of Technology	-	-	110	-	-	110
Tasmanian Police	-	7,150	-	-	-	7,150
Twenty Four Seven Agencies	550	-	-	-	-	550
WestVic Workforce	5,396	-	-	-	-	5,396
Wodonga TAFE	-	-	330	-	-	330
Zerofire Services	550	-	-	-	-	550
Total Receivables	176,891	57,842	13,255	-	17,160	265,148
	66.7%	21.8%	5.0%	0.0%	6.5%	

Aged Payables

Group Training Association of Victoria Inc April 2015

	Current	March	February	January	Older	Total
Payables						
Apprentices Trainees Employment Limited	5,000	-	-	-	-	5,000
BGT Employment	2,500	-	-	-	-	2,500
Binary Elements	57	-	-	-	-	57
Cafe Ecco	230	-	-	-	-	230
nem Australasia Pty Ltd	10,000	-	-	-	-	10,000
Origin Energy Electricity Limited	582	-	-	-	-	582
RMIT University	102,142	-	-	-	-	102,142
Telstra	601	-	-	-	-	601
Total Payables	121,113	-	-	-	-	121,113
	Current	March	February	January	Older	Total
Total Expense Claims	-	-	-	-	-	-
Total	121,113	-	-	-	-	121,113
	100.0%	0.0%	0.0%	0.0%	0.0%	