

1 April 2009

The President  
The Young Men's Christian Association of the Gisborne District Incorporated  
P O Box 1077  
**GISBORNE 4040**

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**Attention: Mr A Davidson**

Dear Mr Davidson

We have completed the audit of The Young Men's Christian Association of the Gisborne District Incorporated for the year ended 31 December 2008 and accordingly enclose a copy of the Financial Statements with audit report attached.

The primary purpose of our audit is to express an opinion on whether the financial statements presented in the annual report give a true and fair view. Consequently, our audit does not include evaluation of all accounting controls and should not be relied upon to disclose all weaknesses that may exist. You should be aware that the responsibility for the proper maintenance of the accounting systems and internal controls rests with the committee.

In accordance with normal practice, we enclose comments on certain matters concerning the association's internal control and accounting practices which came to our attention during the course of the audit.

#### **Last Year's Management Letter**

*Observation:*

We would like to compliment the committee and management on implementing procedures to clear the issues raised in last year's management letter; specifically the area of Holiday Pay Accrued. While this will always be a significant liability for the YMCA, it is pleasing to see that staff have been encouraged to take annual leave to keep holidays as low as possible.

#### **Valuation and Property Services - Valuation**

*Observation:*

The valuations for the two YMCA sites were prepared by Valuation and Property Services with the effective date of 31 January 2009. The Balance Date of the YMCA was January up to 2007. It was changed to December for the year ended 31 December 2007.

We understand that you have already advised Valuation and Property Services of the new December Balance Date, so that future valuation reports can be written for the YMCA documenting the correct effective date.

.../

### **Supporting Documentation and Goods and Service Tax (GST)**

*Observation:*

Payments are very well but we noticed supported and it appears that management has an excellent system in place with respect to invoice approval. However occasionally we noted that the odd payment was supported by a Receipt rather than a Tax invoice and GST had been claimed.

*Recommendation:*

We do not see this as a big issue but gently remind you that in order to claim GST on individual payments over \$50, you must have (and retain – per IRD policy) a GST Tax Invoice.  
No GST Tax Invoice = No GST claimable.

We would like to thank Leigh Gibson and Lisa Panapa for their assistance and co-operation during the course of the audit, and take this opportunity to wish the committee well for the year ahead.

Yours faithfully  
**Graham & Dobson Ltd**



**Barbara R Johnstone**

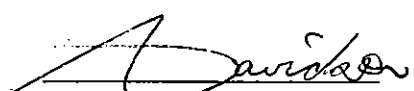

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# Annual report

**The Committee present the annual report of The Young Men's Christian Association for the year ended 31 December 2008**

For and on behalf of the Committee

	
Alan Davidson	Leigh Gibson (CEO)
Date 1.4.09	Date 1.4.09

## **Directory**

<b>Nature of business</b>	Health & Wellbeing, Recreation & Education Programmes Sports Grounds & Training Facility
<b>Location of property</b>	Cnr Childers Road & Roebuck Road, Gisborne 224 Wainui Road, Gisborne
<b>Contact person Position</b>	Leigh Gibson Chief Executive Officer
<b>Telephone number</b>	(06) 867 9259
<b>Postal address</b>	PO Box 1077 Gisborne
<b>Taxation status</b>	Charity
<b>Charity registration</b>	CC10281
<b>President</b>	Alan Davidson
<b>Vice-President</b>	Terry Sheldrake
<b>Patron</b>	Marcus Williams
<b>Committee</b>	Pauline Gilroy (Retired) Robyn Greenslade (Retired) John Griffen Owen Lloyd Carol McCormick John O'Leary Terry Sheldrake Matt Todd Naomi Murray Brian Wilson
<b>Auditors</b>	Graham & Dobson Ltd Gisborne
<b>Accountants</b>	M Torrie BDO Spicers Gisborne Ltd Gisborne
<b>Bankers</b>	National Bank Gisborne
<b>Solicitors</b>	Nolans Gisborne

**Audit Report**  
**To the Readers of the Financial Report of**  
**The Young Men's Christian Association**  
**of the Gisborne District Incorporated**

We have audited the financial report on pages 4 to 25. The financial report provides information about the past financial performance of **The Young Men's Christian Association of the Gisborne District Incorporated** and its financial position as at 31 December 2008. This information is stated in accordance with the accounting policies set out on page 17.

**Committee's Responsibilities**

The committee is responsible for the preparation of a financial report which fairly reflects the financial position of The Young Men's Christian Association of the Gisborne District Incorporated as at 31 December 2008 and of the results of operations for the year ended on that date.

**Auditor's Responsibilities**

It is our responsibility to express an independent opinion on the financial report presented by the committee and report our opinion to you.

**Basis of Opinion**

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial report. It also includes assessing:

- the significant estimates and judgements made by the committee in the preparation of the financial report, and
- whether the accounting policies in New Zealand are appropriate to The Young Men's Christian Association of the Gisborne District Incorporated's circumstances, consistently applied and adequately disclosed.

We conducted our audit in accordance with New Zealand Auditing Standards except that our work was limited as explained below. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to obtain reasonable assurance that the financial report is free from material misstatements, whether caused by fraud or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial report.

Other than in our capacity as auditor we have no relationship with or interests in The Young Men's Christian Association of the Gisborne District Incorporated.

**Unqualified Opinion**

We have obtained all the information and explanations we have required.

In our opinion, the financial report on pages 4 to 25 fairly reflects the financial position of The Young Men's Christian Association of the Gisborne District Incorporated as at 31 December 2008 and the results of its operations for the year ended on that date.

Our audit report was completed on 1 April 2009 and our unqualified opinion is expressed as at that date.

*Graham & Dobson Ltd*

## **Statement of financial performance**

### **Youth & Children Trading operations**

	2008 \$	2007 \$
<b>Revenue</b>		
After School	172,975	146,159
Before Breakfast Club	13,757	6,104
Camps	7,467	7,804
Holiday Programme	125,638	60,573
Lottery Youth	35,000	27,917
Ministry of Social Development	114,000	128,333
Bad debts recovered	-	2,390
	<hr/>	<hr/>
	468,837	379,280
<b>Less direct expenses</b>		
ACC Levies	1,578	1,734
Administration Levy	84,819	50,160
Advertising	7,176	734
Bad debts	114	7,952
Camping fees	7,841	978
Computer expenses	669	752
Depreciation	8,204	7,948
Entry Fees	7,520	3,845
Food & Beverages	17,585	3,801
General Expenses	1,216	380
Naoscar development fund	8,265	10,500
Equipment expenses	8,139	18,499
Repairs - Equipment	534	2,375
Resources	2,357	-
Travel & Meetings	2,746	-
Uniforms	2,084	-
Vehicle expenses	14,179	13,891
Staff Training	917	510
Volunteers	569	160
Storage	-	1,710
Wages	227,334	212,823
	<hr/>	<hr/>
	403,846	338,752
<b>Gross surplus/(deficit) after direct expenses</b>	<hr/> <hr/>	<hr/> <hr/>
	64,991	40,528



## **Statement of financial performance**

### **Y-City Health Centre Trading operations**

	2008 \$	2007 \$
<b>Revenue</b>		
Fitness Testing, Training & Treadmill	9,072	3,444
Group exercise	-	364
Centre Memberships	191,872	174,335
Memberships Casual	28,004	26,296
Product Sales	16,233	15,059
Sundry Income	-	156
Spin Bikes	14,208	13,202
	<hr/>	<hr/>
	259,389	232,856
<b>Less direct expenses</b>		
ACC Levy	1,152	1,237
Administration Levy	49,839	52,370
Bad Debts	-	418
Computer expenses	2,400	2,200
Depreciation	17,495	21,200
General Expenses	1,292	621
Repairs & Maintenance - Building	633	6,577
Repairs - Equipment	11,610	2,261
Product Purchases	15,953	12,963
Staff Training	1,433	3,292
Uniforms	597	-
Wages	165,965	151,854
	<hr/>	<hr/>
	268,369	254,993
<b>Gross surplus/(deficit) after direct expenses</b>	<hr/> <b>(8,980)</b>	<hr/> <b>(22,137)</b>



## **Statement of financial performance Stadium Trading operations**

	2008 \$	2007 \$
<b>Revenue</b>		
Stadium Hire	26,189	29,246
Stadium Advertising	720	-
	<hr/>	<hr/>
	26,909	29,246
<b>Less direct expenses</b>		
ACC Levy	14	-
Administration Levy	4,868	6,581
Depreciation	266	470
Repairs & Maintenance	2,143	422
Wages	2,084	374
	<hr/>	<hr/>
	9,375	7,847
<b>Gross surplus/(deficit) after direct expenses</b>	<hr/> <u>17,534</u>	<hr/> <u>21,399</u>



**Statement of financial performance  
Y-Kids Childcare Trading operations**

	2008 \$	2007 \$
<b>Revenue</b>		
Fees	174,624	172,652
Bulk Funding	195,488	176,375
Washup	4,188	27,182
Annual Membership	1,996	680
Support Grant	14,582	15,065
Equity Funding	4,938	8,469
Free Hours Subsidy	166,948	95,388
National ECE Salary	-	11,878
Ministry of Education - Non Compliance Reimbursement	(10,505)	-
Sundry Income	-	36
Y's Gym	6,572	6,447
	<hr/>	<hr/>
	558,831	514,172
<b>Less direct expenses</b>		
ACC Levies	2,795	3,235
Advertising	1,015	1,559
Art supplies	1,862	3,559
Administration Levy	101,100	115,639
Computer expenses	756	449
Cleaning expenses	6,729	5,207
Depreciation	9,071	8,742
Equipment & Resources	2,578	3,426
Events & Activities	-	306
Food & beverages	8,454	7,035
General expenses	678	676
Land Lease	5,000	10,000
Licenses & Registrations	583	-
Repairs & Maintenance - equipment	791	5,073
Staff Development	3,452	-
Uniforms	529	-
Wages	402,603	397,146
	<hr/>	<hr/>
	547,996	562,052
<b>Gross surplus/(deficit) after direct expenses</b>	<hr/> 10,835	<hr/> (47,880)



## Statement of financial performance

### Homebased Childcare Trading operations

	2008 \$	2007 \$
<b>Revenue</b>		
Homebased Standard Fees	95,188	65,750
Homebased Quality Fees	95,413	116,201
Homebased Quality Bulk Funding	102,835	97,149
Homebased Standard Bulk Funding	96,112	63,583
Homebased Standard Washup	(1,376)	15,508
Homebased Quality Washup	4,152	31,944
Homebased Quality Free Hours	71,877	46,010
Homebased Standard Free Hours	66,514	15,349
Annual Membership	200	1,094
Ministry of Education Non Compliance Reimbursement	(25,387)	-
Support Grant	-	1,140
Equity Funding	8,413	-
	<hr/>	<hr/>
	513,941	453,728
<b>Less direct expenses</b>		
ACC Levies	1,178	1,153
Administration Levy	92,978	102,045
Depreciation	3,559	3,339
Educator payments	297,609	268,037
Events & Activities	122	495
General Expenses	370	103
Insurance	1,887	1,950
Resources & Equipment	3,219	2,308
Staff Development	3,825	-
Vehicle expenses	2,219	226
Wages	169,606	140,645
	<hr/>	<hr/>
	576,572	520,301
<b>Gross surplus/(deficit) after direct expenses</b>	<hr/> (62,631)	<hr/> (66,573)



## Statement of financial performance

### Y-Kaiti Health Centre Trading operations

	2008 \$	2007 \$
<b>Revenue</b>		
Group Exercise	925	2,290
Memberships	15,590	19,194
Casual Memberships	7,097	9,232
Wages Subsidy	-	7,513
	<hr/>	<hr/>
	23,612	38,229
<b>Less direct expenses</b>		
ACC Levies	282	179
Administration Levy	4,272	8,598
Advertising	750	544
Depreciation	551	3,960
General expenses	650	702
Rates	-	1,072
Power & Gas	-	518
Repairs & Maintenance	5,904	701
Repairs & Equipment - Building	2,727	-
Telephone expenses	-	176
Wages	40,606	21,917
	<hr/>	<hr/>
	55,742	38,367
<b>Gross surplus/(deficit) after direct expenses</b>	<hr/> <hr/>	<hr/> <hr/>
	(32,130)	(138)



**Statement of financial performance  
Y-Tamariki Childcare Trading operations**

2008  
\$

<b>Revenue</b>		
Fees	186,384	
Bulk Funding	291,625	
Washup	40,192	
Annual Membership	557	
Support Grant	20,942	
Free Hours Subsidy	158,889	
Ministry of Education - Establishment Grant Funding	13,333	
	<hr/>	711,922
<b>Less direct expenses</b>		
ACC Levy	3,247	
Advertising	1,015	
Art Supplies	4,022	
Administration Levy	128,796	
Computer expenses	1,931	
Cleaning expenses	9,433	
Depreciation	5,951	
Equipment & Resources	4,827	
Food & Beverages	10,939	
Insurance	4,695	
General expenses	995	
Repairs & Maintenance - Building	1,834	
Staff Training	3,618	
Uniforms	649	
Wages	467,663	
	<hr/>	649,615
<b>Gross surplus/(deficit) after direct expenses</b>		<hr/> <hr/> 62,307



## **Statement of financial performance Y-Tots Childcare Trading operations**

		2008 \$
<b>Revenue</b>		
Fees	4,499	
Bulk funding	7,233	
Support Grant	625	
Free Hours Subsidy	5,830	
Ministry of Education - Establishment Grant Funding	13,333	
	<hr/>	31,520
<b>Less direct expenses</b>		
ACC Levy	260	
Advertising	672	
Administration Levy	5,702	
Computer expenses	988	
Cleaning	1,659	
Depreciation	1,013	
Equipment & Resources	2,055	
Food & Beverages	1,825	
General expenses	676	
Repairs & Maintenance - Building	2,391	
Wages	37,381	
	<hr/>	54,622
<b>Gross surplus/(deficit) after direct expenses</b>		<hr/> <hr/> (23,102)



## Statement of financial performance

### Expenditure and other income

	2008 \$	2007 \$
<b>Operating and administration expenses</b>		
Accountancy Fees	5,360	8,195
ACC Levies	1,339	1,600
Active Families	-	391
Advertising	53,031	3,956
Audit Fees	5,000	4,000
Bank Fees	2,180	1,954
Cleaning	21,995	18,904
Computer	7,847	10,551
Computer expense - Payroll	4,385	5,532
Contract Services	11,000	11,000
Electricity & Gas	24,852	17,328
Equipment	2,007	-
Food and Beverages	5,817	3,041
General	4,355	3,949
Insurance	12,898	10,121
National Council of YMCA NZ Levy	25,504	14,800
National AGM	4,708	1,848
Legal	-	393
Postage & Courier	2,197	2,468
Printing & Stationery	27,427	12,120
Rates	4,954	2,747
Repairs & Maintenance	9,743	18,362
Security	3,160	1,815
Sponsorship	2,000	1,300
Staff Training	6,357	3,668
Telephone & Fax	11,660	10,170
Travelling	15,371	13,189
Uniforms	525	3,330
Vehicle	767	163
Valuation services	250	1,188
Wages	192,773	197,444
	<u>469,462</u>	<u>385,527</u>
<b>Transferred to:</b>		
Youth & Children	(84,819)	(50,160)
Health Centre	(46,927)	(52,370)
Stadium	(4,868)	(6,578)
Lifeworks	-	(50,137)
Y-City Childcare	(101,100)	(115,639)
Homebased	(92,978)	(102,045)
Y-Kaiti	(4,272)	(8,598)
Y-Tamariki	(128,796)	-
Y-Tots	(5,702)	-
	<u>(469,462)</u>	<u>(385,527)</u>

*These statements must be read in conjunction with the accompanying notes*



## **Statement of financial performance**

### **Expenditure and other income**

	2008 \$	2007 \$
<b>Finance expenses</b>		
Write off website	3,000	-
Goodwill amortised	2,000	2,000
Interest Payable - Canon Finance	63	329
	<hr/> 5,063	<hr/> 2,329
<b>Other income</b>		
Coca Cola Commission	2,458	1,015
Coffee Machine	-	31
National YMCA Travel & Accommodation	8,462	5,672
Rent Received	4,622	4,267
Sponsorship	46,656	-
Interest Receivable	34,080	23,861
	<hr/> 96,278	<hr/> 34,846



## Statement of financial performance

		2008 \$	2007 \$
<b>Income</b>	Note		
Youth & Children		64,991	40,528
Y-City Health Centre		(8,980)	(22,137)
Stadium		17,534	21,399
Lifeworks		-	108,660
Y-Kids Childcare		10,835	(47,880)
Homebased Childcare		(62,631)	(66,573)
Y-Kaiti Health Centre		(32,130)	(138)
Y-Tamariki Childcare		62,307	-
Y-Tots Childcare		(23,102)	-
Other		96,278	34,846
Grants - Administration & Operating	6	31,811	2,000
		<hr/>	<hr/>
		156,913	70,705
<b>Less expenses</b>			
Finance		5,063	2,329
Depreciation		70,373	30,991
		<hr/>	<hr/>
		75,436	33,320
<b>Net surplus/(deficit) before capital grants</b>		<hr/>	<hr/>
		81,477	37,385
Grant - Capital expenditure	5	806,101	774,717
		<hr/>	<hr/>
<b>Net surplus/(deficit)</b>		<hr/> <hr/>	<hr/> <hr/>
		887,578	812,102



## **Statement of movements in equity**

	2008 \$	2007 \$
<b>Opening equity</b>	4,456,170	2,901,437
Net surplus/(deficit)	887,578	812,102
Property revaluation	(323,928)	742,631
<b>Total recognised revenues and expenses</b>	<u>563,650</u>	<u>1,554,733</u>
	<u><u>5,019,820</u></u>	<u><u>4,456,170</u></u>



## Statement of financial position

	Note	2008 \$	2007 \$
<b>Equity</b>	2	5,019,820	4,456,170
<b>Current assets</b>			
Cash on Hand		200	200
Bank accounts	3	416,471	666,480
Accounts Receivable		178,134	197,629
Prepayments		17,691	2,378
Stock on Hand		1,392	2,801
		<u>613,888</u>	<u>869,488</u>
<b>Non current assets</b>			
Intangibles	1	-	2,000
Fixed assets	11	4,875,710	4,189,251
Goodwill	1	7,333	9,333
		<u>4,883,043</u>	<u>4,200,584</u>
<b>Total assets</b>		<u>5,496,931</u>	<u>5,070,072</u>
<b>Current liabilities</b>			
Accounts Payable		222,944	205,240
Goods & Services Tax		54,159	40,291
Funds Received in Advance		167,925	84,399
Grants Received in Advance	4	32,083	282,083
Current Portion Term Liabilities			1,889
		<u>477,111</u>	<u>613,902</u>
<b>Total liabilities</b>		<u>477,111</u>	<u>613,902</u>
<b>Net assets</b>		<u>5,019,820</u>	<u>4,456,170</u>



## **Notes to the financial statements**

### **1. Statement of accounting policies**

#### ***General accounting policies***

The financial statements have been prepared in accordance with the Incorporated Societies Act 1908.

The measurement base adopted is that of historical cost except for the revaluation of certain assets as separately disclosed.

The Young Men's Christian Association is a qualifying entity for differential reporting because it has no public accountability and is a small entity as defined in the framework for differential reporting. The Young Men's Christian Association has taken advantage of all applicable differential reporting exemptions.

#### ***Fixed assets***

Fixed assets are recorded at cost less accumulated depreciation.

Land and Buildings have been revalued to their estimated fair value as at 31 December, by Valuation and Property Services.

#### ***Depreciation***

Depreciation has been charged in the financial statements on a straight line basis over the assets useful life.

#### ***Stock on hand***

Stock on hand has been valued at the lower of cost on a first in first out basis or net realisable value.

#### ***Accounts receivable***

Accounts receivable are recorded at net realisable value.

#### ***Intangibles***

Intangible assets have been written off.

#### ***Goodwill***

Goodwill is recorded at cost and has been amortised over a period of 10 years.

#### ***Taxation***

This society is exempt from Income Tax in terms of Section CB4(1) and (c) and (e) of the Income tax Act 1994.

#### ***Goods and services tax***

The financial statements have been prepared on a GST exclusive basis with the exception of receivables and payables which are recorded inclusive of GST.

#### ***Changes in accounting policies***

There have been no material changes in accounting policies. All policies have been applied on bases consistent with those used last year.

#### ***Comparatives***

The December 2007 comparative figures are for a period of 11 months. The Y-Tamariki Childcare and Y-Tots Childcare operations are new in 2008, and there are accordingly no comparative figures for those activities.



## Notes to the financial statements

### 2. Equity

	2008 \$	2007 \$
<b>Capital account</b>		
Opening Balance	1,677,750	935,119
Property revaluation		742,631
	<u>1,677,750</u>	<u>1,677,750</u>
Property revaluation	323,928	-
	<u>323,928</u>	<u>-</u>
Closing balance	<u><u>1,353,822</u></u>	<u><u>1,677,750</u></u>
<b>Accumulated income account</b>		
Opening Balance	2,778,420	1,966,318
Net surplus/(deficit)	887,578	812,102
	<u>3,665,998</u>	<u>2,778,420</u>
Total equity	<u><u>5,019,820</u></u>	<u><u>4,456,170</u></u>

### 3. Bank accounts

	2008 \$	2007 \$
National Bank Current Account	6,372	289,938
National Bank Call Account	26	26
National Bank Savings Account	410,073	376,516
	<u>416,471</u>	<u>666,480</u>

The National Bank of New Zealand Ltd has first and second mortgages over the property described as Lot1 DP 4836.

### 4. Grants - Received in advance

	Opening \$	Received \$	Expensed \$	Closing \$
J N Williams Memorial Trust	250,000	-	250,000	-
Lottery Youth	32,083	35,000	35,000	32,083
	<u>282,083</u>	<u>35,000</u>	<u>285,000</u>	<u>32,083</u>



## Notes to the financial statements

### 5. Grants - Capital Expenditure

	2008 \$	2007 \$
Kaiti Hall Association	-	180,500
Sir Harry Barker Memorial Trust	51,856	53,182
Ministry of Education	184,735	541,035
The Lion Foundation	50,000	-
JN Williams Memorial Trust	250,000	-
Eastern & Central Community Trust	40,000	-
New Zealand Lotteries	204,822	-
Auckland YMCA	24,688	-
	<u>806,101</u>	<u>774,717</u>

### 6. Grants - Administration & Operating

	2008 \$	2007 \$
Lottery Youth	35,000	27,917
MSD Oscar Grant	114,000	128,333
Mangatawa Beale	2,000	1,000
Pride in Gisborne Trust	1,811	-
Ministry of Education - establishment	53,334	-
Sparc foundation - removing barriers	1,333	1,000
	<u>207,478</u>	<u>158,250</u>
Less Lottery Youth Grant	35,000	27,917
MSD Oscar Grant	114,000	128,333
MOE Establishment - Salaries	26,667	-
	<u>31,811</u>	<u>2,000</u>

### 7. Capital Commitments

The Incorporation has no capital commitments. (2007:\$354,000)

### 8. Leases

A lease is currently being negotiated with the Gisborne District Council for the Roebuck Road property where the Y-Kids Childcare is situated. The current rent payable is under negotiation.

A lease is currently in place with the Gisborne District Council for the Park of Kaiti Lot 1 DP 7265 for a term of 99 years from 1 April 1984.

### 9. Operating revenue

	2008 \$	2007 \$
Operating revenue	3,529,151	2,682,000

Please note that this does include administration & operating and capital expenditure grants.



## Notes to the financial statements

### 10. Youth & Children Trading Operations

	Before Breakfast	Camp	Holiday Junior	Holiday Nippers	Holiday Raise Up	Holiday Kaiti	Oscar Kaiti	Oscar Junior	Oscar Nippers	Oscar Senior	2008 \$ Total	2007 \$ Total
<b>Revenue</b>												
After School								75,678	56,440	40,857	172,975	146,159
Camps		7,467									7,467	7,804
Holiday Programme			46,884	47,064	28,188	289		1,933	1,296	(16)	125,638	60,573
Before Breakfast	13,757										13,757	6,104
Ministry of Social Development	6,000	10,000	14,000	16,000	12,000	8,000	8,000	14,000	14,000	12,000	114,000	128,333
Lottery Youth		3,231	1,000	1,000	1,449	9,000	10,000	2,000	2,000	5,320	35,000	27,917
Bad Debts Recovered												2,390
	19,757	20,698	61,884	64,064	41,637	17,289	18,000	93,611	73,736	58,161	468,837	379,280
<b>Less direct expenses</b>												
ACC Levies	67	48	190	238	146	9		353	307	220	1,578	1,734
Administration Levy	3,574	3,744	11,196	11,590	7,534	3,128	3,256	16,936	13,339	10,522	84,819	50,160
Advertising						1,601		2,382	2,101	1,092	7,176	734
Bad debts								363		(249)	114	7,952
Camping fees		7,841									7,841	978
Computer expenses							399		270		669	752
Depreciation			1,133	1,133	334			2,319	2,319	966	8,204	7,948
Entry fees			3,435	2,138	1,777			62	38	70	7,520	3,845
Equipment repairs												2,375
Food & Beverages	1,547	1,256	2,842	3,077	2,629			2,519	2,289	1,426	17,585	3,801
General expenses		142	52	109	52		178	320	316	47	1,216	380
National development levy	435	725	1,015	1,160	870	580	580	1,015	1,015	870	8,265	10,500
Equipment		213	1,357	1,113	689	1,026	1,923	662	661	495	8,139	18,499
Repairs - Equipment										534	534	-
Resources	32		211	616	446			501	466	85	2,357	-
Staff training								447	245	225	917	510
Storage												1,710
Travel & meetings			51	102	51			851	840	851	2,746	-
Uniforms			300	500	100			479	457	248	2,084	-
Vehicle expenses		381	1,829	1,506	870		39	4,392	3,353	1,809	14,179	13,891
Volunteers			100					25		444	569	160
Wages	9,861	7,349	28,391	35,297	21,649		1,317	47,583	41,082	34,805	227,334	212,823
	15,516	21,699	52,102	58,579	37,147	6,344	7,692	81,209	69,098	54,460	403,846	338,752
<b>Gross surplus/deficit</b>												
<b>after direct expenses</b>	4,241	(1,001)	9,782	5,485	4,490	10,945	10,308	12,402	4,638	3,701	64,991	40,528



## Notes to the financial statements

### 11. Schedule of assets and depreciation

	Cost or revln \$	Opening book value \$	Addn's or sales(-) \$	rate	Depreciation amount \$	accum \$	Closing book value \$
<b>Land/Buildings</b>							
<i>Fitness Centre cnr Roebuck &amp; Childers Road</i>							
Land	3,128	3,128			-	-	3,128
Old Gymnasium	56,775	-		2.5% SL	-	56,775	-
New Gymnasium	89,391	30,478		2.5% SL	2,235	61,148	28,243
Alterations Shower	42,401	21,406		2.5% SL	1,060	22,055	20,346
Community Room	36,810	26,556		2.5% SL	920	11,174	25,636
Fire Doors	2,844	599		2.5% SL	71	2,316	528
Office/Foyer Alterations	64,921	48,613		2.5% SL	1,623	17,931	46,990
Office Extensions	4,370	3,737		2.5% SL	109	742	3,628
Upgrade Ladies and Gents Changing etc	59,397	53,828		2.5% SL	1,485	7,054	52,343
Security Door	413	374		2.5% SL	10	49	364
Office Alterations CEO	3,018	2,956		2.5% SL	75	137	2,881
Office Alterations Canteen	4,135	4,066		2.5% SL	103	172	3,963
Wireup new computer terminals	12,875	12,714		2.5% SL	322	483	12,392
Administration Block	175,361	119,049	36,617	2.5% SL	4,384	24,079	151,282
Administration Block - Air Conditioning	13,138		13,138	2.5% SL	328	328	12,810
Childcare Costs Roebuck Road	388,661	369,227		2.5% SL	9,717	29,151	359,510
Remedial Work - Ykids Childcare	14,848		14,848	2.5% SL	31	31	14,817
Stadium Floor	186,754		186,754	2.5% SL	2,723	2,723	184,031
Carpark Compound	6,557		6,557	2.5% SL	96	96	6,461
Air Conditioning Unit - Ykids	3,350		3,350	2.5% SL	84	84	3,266
Air Conditioning Unit - Spin Room	1,333		1,333	2.5% SL	11	11	1,322
Write up to Registered Valn - Buildings	1,292,187	1,367,397	(75,210)		-	-	1,292,187
Write up to Registered Valn - Land	245,872	334,872	(89,000)		-	-	245,872
	<u>2,708,539</u>	<u>2,399,000</u>	<u>98,387</u>		<u>25,387</u>	<u>236,539</u>	<u>2,472,000</u>
<i>Kaiti Memorial Hall</i>							
Land at Cost	182,084	182,084					182,084
Building at Cost	158,416	153,136		2.5% SL	3,960	9,240	149,176
Y-Tamariki Childcare	780,354	454,260	326,094	2.5% SL	19,509	19,509	760,845
Y-Tamariki Childcare - Playground	33,934		33,934	2.5% SL	848	848	33,086
Y-Tamariki Childcare - Signs	1,230		1,230	2.5% SL	23	23	1,207
Y-Tamariki Childcare - Shade Sails	16,496		16,496	2.5% SL	34	34	16,462
Y-Tamariki 10 Aircon Units	17,400		17,400	2.5% SL	399	399	17,001
Alterations to Y-Kaiti Fitness	192,520		192,520	2.5% SL	401	401	192,119
Young Parenting Classroom	43,189		43,189	2.5% SL	90	90	43,099
Y-Tots Building Alterations	19,159		19,159	2.5% SL	40	40	19,119
Write up to Registered Valn - Buildings	463,386	623,104	(159,718)		-	-	463,386
Write up to Registered Valn - Land	106,416	106,416			-	-	106,416
	<u>2,014,584</u>	<u>1,519,000</u>	<u>490,304</u>		<u>25,304</u>	<u>30,584</u>	<u>1,984,000</u>
	<u>4,723,123</u>	<u>3,918,000</u>	<u>588,691</u>		<u>50,691</u>	<u>267,123</u>	<u>4,456,000</u>
<b>Stadium &amp; Programs</b>							
<i>Furniture &amp; Fittings</i>							
Ceiling Fans	1,039	-		10.0% SL	-	1,039	-
Lighting	4,296	266		10.0% SL	266	4,296	-
<i>Gym/Sports Equipment</i>							
Brought Forward	25,854	-		10.0% SL	-	25,854	-
Basket Ball Equipment	254	-		10.0% SL	-	254	-
Basketball Hoops	2,373	-		10.0% SL	-	2,373	-
Mini Ball Set	236	-		10.0% SL	-	236	-
Netball Equipment	873	-		10.0% SL	-	873	-
	<u>34,925</u>	<u>266</u>	<u>-</u>		<u>266</u>	<u>34,925</u>	<u>-</u>
<b>Y- Tots</b>							
<i>Office</i>							
Kyocera Printer	1,118		1,118	20.0% SL	37	37	1,081
E5200 Computer & Base Unit	2,388		2,388	20.0% SL	40	40	2,348
Camera, CD, radio, cordless phone	441		441	20.0% SL	22	22	419
<i>Furniture &amp; Equipment</i>							
Kitchen Equipment	1,022		1,022	10.0% SL	26	26	996
Kitchen Appliances	2,112		2,112	10.0% SL	53	53	2,059
Resources & Play Equipment	19,084		19,084	10.0% SL	477	477	18,607
Furniture & Storage	9,644		9,644	10.0% SL	241	241	9,403
Couch, bookcase & cupboards	1,204		1,204	10.0% SL	30	30	1,174
<b>Y- Teens</b>							
Computer Equipment & Printer	947		947	20.0% SL	47	47	900
Furniture	1,593		1,593	10.0% SL	40	40	1,553
	<u>39,553</u>	<u>-</u>	<u>39,553</u>		<u>1,013</u>	<u>1,013</u>	<u>38,540</u>



## Notes to the financial statements

### 11. Schedule of assets and depreciation

	Cost or revln \$	Opening book value \$	Addn's or sales(-) \$	rate	Depreciation amount \$	accum \$	Closing book value \$
<b>Administration</b>							
<b>Furniture &amp; Fittings</b>							
Community Room Blinds	763	-		10.0% SL	-	763	-
Carpet	5,224	835		10.0% SL	522	4,911	313
Community Room Furniture	4,017	186		10.0% SL	72	3,903	114
2 Rinnai Panel Heaters	1,027	-				1,027	
Fire Alarm System	2,058	-		10.0% SL		2,058	-
Air Conditioning	34,400	2,817		10.0% SL	2,817	34,400	-
Chairs x 3	375	143		10.0% SL	38	270	105
Office Shelving	241	113		10.0% SL	24	152	89
Fridge/Freezer & Oven	1,262	536		10.0% SL	126	852	410
Auto tea boiler	1,191	834		10.0% SL	119	476	715
Provac Vacuum Cleaner	509	339		10.0% SL	51	221	288
Hand drier	432	260		10.0% SL	43	215	217
Signs x 7	2,540	1,566		10.0% SL	254	1,228	1,312
Shelves, Filing Cabinets	1,424	998		10.0% SL	142	568	856
Tawa Workstation x3	975	902		10.0% SL	98	171	804
Mobile 2 Drawer x6	894	827		10.0% SL	89	156	738
Office Chairs x4	740	684		10.0% SL	74	130	610
Vertical Blindsx6	781	729		10.0% SL	78	130	651
Swing Frame wall cabinet	520	516		10.0% SL	52	56	464
Blacktop Board Room Tables (3)	1,340		1,340	10.0% SL	123	123	1,217
Matrix Board Room Chairs (16)	1,280		1,280	10.0% SL	117	117	1,163
Board Room Dividers (3)	667		667	10.0% SL	61	61	606
Desks - Admin Block (2)	533		533	10.0% SL	53	53	480
<b>Computers &amp; Software</b>							
Camera	244	-		20.0% SL	-	244	-
Computers	413	-				413	
Computer	7,652	-				7,652	
Telephone/Fax	310	-				310	
Laptop	3,347	-		20.0% SL	-	3,347	-
Photocopier	9,495	2,848		20.0% SL	1,899	8,546	949
Printer Kyocera	2,258	-		20.0% SL		2,258	-
Cannon Printer	483	-		20.0% SL		483	-
Quickbooks	586	-		20.0% SL		586	-
Website	965	-		20.0% SL		965	-
Workstation x 2	1,004	27		20.0% SL	27	1,004	-
Network	2,977	745		20.0% SL	595	2,827	150
Acer Computer	3,308	936		20.0% SL	662	3,034	274
Pabx System	1,641	466		20.0% SL	328	1,503	138
Cash Register Sharp XEA212	764	305		20.0% SL	153	612	152
Laptop MSI S260 & Office 03 Pro	2,891	1,301		20.0% SL	578	2,168	723
Binder Machine PBS2IS	189	78		20.0% SL	38	149	40
Acrobat Reader Pro 7.0 Academic	297	120		20.0% SL	59	236	61
Brother fax machine	213	113		20.0% SL	43	143	70
Eftpos Machine	1,615	834		20.0% SL	323	1,104	511
Security Alarm Upgrade	978	603		20.0% SL	196	571	407
Ykaiti eftpos machine	1,199	879		20.0% SL	240	560	639
Colour Printer	2,483	1,489		20.0% SL	497	1,491	992
Reception PC	1,141	723		20.0% SL	228	646	495
Y-Kids Computer	4,759	3,014		20.0% SL	952	2,697	2,062
17" LCD Screen	489	350		20.0% SL	98	237	252
Cabinet for Server & PABX	2,691	2,287		20.0% SL	538	942	1,749
HP Computers DC 7700x2	3,856	3,278		20.0% SL	771	1,349	2,507
Office Pro Softwarex10	1,330	1,130		20.0% SL	266	466	864
IMS Payroll	1,500	1,350		20.0% SL	300	450	1,050
HP DX7400 Accounts Computer	1,553	1,475		20.0% SL	311	389	1,164
HP DX7300 - Oscar Admin Computer	1,128	1,109		20.0% SL	226	245	883
HP DX7300 - Y-Fitness Admin Comput	1,128	1,109		20.0% SL	226	245	883
CEO XW6400 Workstation	2,816	2,769		20.0% SL	563	610	2,206
CEO HP LP2465 24" Monitor	1,120	1,101		20.0% SL	224	243	877
Ricoh MPC2500 Colour Copier	10,995	10,812		20.0% SL	2,199	2,382	8,613
Data Projector	1,156		1,156	20.0% SL	173	173	983
Server	11,903		11,903	20.0% SL	794	794	11,109
Paypal Software	651		651	20.0% SL	43	43	608
Ricoh MP2000LE Copier	3,941		3,941	20.0% SL	657	657	3,284
Network Components (Admin)	1,344		1,344	20.0% SL	269	269	1,075
HP Computer DX2250x1	1,008		1,008	20.0% SL	168	168	840
Serial Scanner	1,070		1,070	20.0% SL	54	54	1,016
Compaq Computer (Reception)	624		624	20.0% SL	31	31	593
	<u>164,708</u>	<u>53,536</u>	<u>25,517</u>		<u>19,682</u>	<u>105,337</u>	<u>59,371</u>



## Notes to the financial statements

### 11. Schedule of assets and depreciation

	Cost or revln \$	Opening book value \$	Addn's or sales(-) \$	rate	Depreciation amount \$	accum \$	Closing book value \$
<b>Childcare</b>							
<i>Office</i>							
Epson Aculaser Printer	1,556	908		20.0% SL	311	959	597
Computer Screen	468	272		20.0% SL	94	290	178
Logitech Mouse	114	66		20.0% SL	23	71	43
Binder, Whiteboard	620	372		20.0% SL	124	372	248
Computer & software	3,808	2,284		20.0% SL	762	2,286	1,522
Office Furniture	3,291	1,975		20.0% SL	658	1,974	1,317
Phone, digital Camera, Video Camera	1,555	985		20.0% SL	311	881	674
Eftpos Machine	1,500	950		20.0% SL	300	850	650
APT Software	1,605	1,257		20.0% SL	321	669	936
Brother MFC Printer	888	814		20.0% SL	178	252	636
Ricoh Colour Copier	1,890		1,890	20.0% SL	158	158	1,732
<i>Furniture</i>							
3 Tier Block Unit x2	502	398		10.0% SL	50	154	348
One sided Open Shelf Unit x2	528	418		10.0% SL	53	163	365
2 tier Paper Table	202	160		10.0% SL	20	62	140
Big Book Reading Centre	213	169		10.0% SL	21	65	148
Musical Instrument Stand	325	256		10.0% SL	33	102	223
Double Resource with Shelf	349	276		10.0% SL	35	108	241
Wooden Multi Purpose with top	406	321		10.0% SL	41	126	280
Nature Tables set	306	241		10.0% SL	31	96	210
Nature Study Viewing Box on castors	328	259		10.0% SL	33	102	226
3 Way Mirrors	234	186		10.0% SL	23	71	163
Painting Easel with fold tray	445	351		10.0% SL	45	139	306
Painting Easel 1050x600	282	224		10.0% SL	28	86	196
Workbench on wheels 1200x600	290	230		10.0% SL	29	89	201
Carpentry cabinet (ply)	574	455		10.0% SL	57	176	398
TV & video Trolley	363	288		10.0% SL	36	111	252
Lunch Trolley 2 tier	337	266		10.0% SL	34	105	232
Low Unit A	201	159		10.0% SL	20	62	139
Formica Table 1200 diam	321	254		10.0% SL	32	99	222
Formica Table 1200x800 diam	279	221		10.0% SL	28	86	193
1/2 900 Diam Formica Table	213	169		10.0% SL	21	65	148
1200x600 Table Folding Legs x 4	1,198	948		10.0% SL	120	370	828
Stacking Chairs x30	1,108	877		10.0% SL	111	342	766
Dressing up centre	417	330		10.0% SL	42	129	288
Display Stand 4 single Shelf	280	222		10.0% SL	28	86	194
Book Unit with Storage behind	418	331		10.0% SL	42	129	289
Wall Units	1,043	835		10.0% SL	104	312	731
Cots	1,751	1,415		10.0% SL	175	511	1,240
Sofa's Chairs	2,591	2,116		10.0% SL	259	734	1,857
Kitchen Whiteware	2,519	2,036		10.0% SL	252	735	1,784
Dishwasher	2,894	2,364		10.0% SL	289	819	2,075
Highchairs	1,005	820		10.0% SL	101	286	719
Kitchen Equipment	1,375	1,122		10.0% SL	138	391	984
Resources & Play Equipment	33,391	26,991		10.0% SL	3,339	9,739	23,652
Y-Gym Play shape Equipment	1,064	1,020		10.0% SL	106	150	914
Y-Gym shed	550	500		10.0% SL	55	105	445
	<u>75,597</u>	<u>57,111</u>	<u>1,890</u>		<u>9,071</u>	<u>25,667</u>	<u>49,930</u>
<b>Y-Kids @ Home</b>							
Cots, highchairs	7,674	6,779		10.0% SL	767	1,662	6,012
Workstation	635	566		10.0% SL	64	133	502
Homebased equipment	3,400	3,088		10.0% SL	340	652	2,748
13 Spaceline Beds	1,438	1,306		10.0% SL	144	276	1,162
1 twin stroller & 3 in 1 cot	605	550		10.0% SL	61	116	489
Steelcraft twin strollers (3)	1,065		1,065	10.0% SL	98	98	967
Mazda Motor Vehicle	7,111	2,300	(889)	Loss on sale	1,411	7,111	-
Ford Telstar TX5 Hatchback 1995 209790*	2,933	1,563	(889)	Loss on sale	674	2,933	-
	<u>24,861</u>	<u>16,152</u>	<u>(713)</u>		<u>3,559</u>	<u>12,981</u>	<u>11,880</u>



## Notes to the financial statements

### 11. Schedule of assets and depreciation

	Cost or revln \$	Opening book value \$	Addn's or sales(-) \$	rate	Depreciation amount \$	accum \$	Closing book value \$
<b>Health Centre</b>							
<b>Furniture &amp; Fittings</b>							
Partions & Impmts	23,460	-		10.0% SL	-	23,460	-
Partions & Impmts	15,477	-		10.0% SL	-	15,477	-
Carpets	6,193	-				6,193	-
Furnishings	997	-		10.0% SL		997	-
Carpet - Aerobics	6,344	-				6,344	-
Lighting	2,727	180		10.0% SL	93	2,640	87
Carpet Health Centre	7,040	-		10.0% SL		7,040	-
Carpet Weights Room	963	-				963	-
Washing Machine	200	85		10.0% SL	85	200	-
Ventilation	14,448	900		10.0% SL	900	14,448	-
F&P 3.5kg Dryer	399	319		10.0% SL	40	120	279
Digital Signage	3,000	2,975		10.0% SL	300	325	2,675
<b>Computers &amp; Software</b>							
Computer	2,088	-		20.0% SL	-	2,088	-
Computer - Reception	1,813	71		20.0% SL	71	1,813	-
ECB Equipment	956	-				956	-
Gym Equipment	27,925	-		20.0% SL	-	27,925	-
Health Equipment	6,782	-				6,782	-
Health Equipment - Weights	424	-		20.0% SL	-	424	-
Office Equipment	468	-				468	-
Reebok Steps	5,250	-		20.0% SL	-	5,250	-
Scanner	781	-		20.0% SL	-	781	-
Yamaha Sound System	2,204	-		20.0% SL	-	2,204	-
<b>Gym/Sports Equipment</b>							
10 New Steps	1,081	49		10.0% SL	49	1,081	-
2 Air Towels & Instl	947	-				947	-
Aerial	582	266		10.0% SL	58	374	208
Circuit Equipment	4,424	648		10.0% SL	442	4,218	206
Convept 2 Dyno	3,470	139		10.0% SL	139	3,470	-
Drink Fountain	488	24		10.0% SL	24	488	-
General Equipment	2,414	354		10.0% SL	241	2,301	113
Gisborne City Equipment	15,000	6,442		10.0% SL	1,500	10,058	4,942
Leg Press	2,935	-				2,935	-
Mirrors	2,400	664		10.0% SL	240	1,976	424
Plate, Bars, Dumbells	1,245	180		10.0% SL	125	1,190	55
Polaris Equipment	7,903	1,156		10.0% SL	790	7,537	366
Pump	1,796	-				1,796	-
Smith Machine	4,407	-				4,407	-
Stereo	800	39		10.0% SL	39	800	-
Swiss Balls	390	136		10.0% SL	39	293	97
Weights	506	40		10.0% SL	40	506	-
Audio receiver - aerobics	683	547		10.0% SL	68	204	479
4 Johnson Upright Bikes, 1Recum bike	12,927	6,592		10.0% SL	1,293	7,628	5,299
ECG Tunnel*	197	-		10.0% SL		197	-
Skates*	240	-		10.0% SL		240	-
Skates*	278	-		10.0% SL		278	-
Seca 761 Scales	279	176		10.0% SL	28	131	148
Microphone	643	451		10.0% SL	64	256	387
Treadmill	9,128	6,161		10.0% SL	913	3,880	5,248
Elliptical x 2	12,778	8,625		10.0% SL	1,278	5,431	7,347
Rower x 2	4,284	2,893		10.0% SL	428	1,819	2,465
Pro 5 treadmill x3	28,485	23,025		10.0% SL	-	5,460	23,025
Pro Bike 6300 x6	23,970	19,376		10.0% SL	2,397	6,991	16,979
V Spin Bikes x 12	17,940	14,501		10.0% SL	1,794	5,233	12,707
Concept II D Rower x4	9,000	7,275		10.0% SL	900	2,625	6,375
Pro Cross Trainer x3	23,985	19,387		10.0% SL	2,399	6,997	16,988
Aerobic Microphone	887	783		10.0% SL	89	193	694
Phillips 32 Inch TV's (x3)	5,236	4,974		10.0% SL	524	786	4,450
Free to air satellite TV	1,434	-	1,434	10.0% SL	84	84	1,350
Jumper Fitness Machine	1,230	-	1,230	10.0% SL	21	21	1,209
<b>Y-Kaiti</b>							
Cross Trainer (2)	15,202	-	15,202	10.0% SL	127	127	15,075
Concept II D Rower x2	5,261	-	5,261	10.0% SL	44	44	5,217
Boxing Equipment	2,934	-	2,934	10.0% SL	24	24	2,910
2nd Hand Gym Equipment	24,688	-	24,688	10.0% SL	206	206	24,482
Star Trac NXT Spin Bikes (10)	18,000	-	18,000	10.0% SL	150	150	17,850
	<u>400,416</u>	<u>129,433</u>	<u>68,749</u>		<u>18,046</u>	<u>220,280</u>	<u>180,136</u>



## Notes to the financial statements

### 11. Schedule of assets and depreciation

	Cost or revln \$	Opening book value \$	Addn's or sales(-) \$	rate	Depreciation amount \$	accum \$	Closing book value \$
<b>Youth &amp; Children</b>							
<i>Computers &amp; Software</i>							
Computer Etc	1,791	-		20.0% SL	-	1,791	-
MS Office 2003 Academic Pro	334	151		20.0% SL	67	250	84
Acer Computer	1,509	603		20.0% SL	302	1,208	301
Digital Camera	357	215		20.0% SL	71	213	144
MDF Storage Cupboards	420	316		10.0% SL	42	146	274
Laptop IBM Thinkpad T23 x4	2,320	1,199		20.0% SL	464	1,585	735
Laptop IBM Thinkpad T23 x3	1,740	899		20.0% SL	348	1,189	551
Laptop	1,863	1,117		20.0% SL	373	1,119	744
<i>Gym/Sports Equipment</i>							
Gym Mats	870	-		10.0% SL	-	870	-
Beat Boards	788	-		10.0% SL	-	788	-
Canvas Mat	445	-		10.0% SL	-	445	-
High Bar	785	-		10.0% SL	-	785	-
Crash Mat	1,155	-		10.0% SL	-	1,155	-
ECG Childrens Gymnasium	1,872	246		10.0% SL	187	1,813	59
TV & DVD	4,444	546		10.0% SL	444	4,342	102
Y's Gym Equipment	1,005	175		10.0% SL	101	931	74
Table Tennis Tables	4,764	-		10.0% SL	-	4,764	-
Sports Equipment	693	474		10.0% SL	69	288	405
Sony Mini system MHCRCG475S	444	348		10.0% SL	44	140	304
Deluxe Rhythm Band Set	512	409		10.0% SL	51	154	358
PVC Cushion (1m x 1m) 2	172	137		10.0% SL	17	52	120
Grape Blocks Purple (45pcs)	74	59		10.0% SL	7	22	52
Parachute Jumbo 6 Mtr	183	147		10.0% SL	18	54	129
Tunnel 2.74 Metre	244	196		10.0% SL	24	72	172
ECG Tunnel	197	-		10.0% SL	-	197	-
Skates	240	-		10.0% SL	-	240	-
Skates	278	-		10.0% SL	-	278	-
Stacker Blocks (26)	1,218	974		10.0% SL	122	366	852
<i>Vehicles</i>							
Toyota Hiace Van	6,916	-		20.0% SL	-	6,916	-
Toyota Van	15,111	-		20.0% SL	-	15,111	-
2nd hand bus	10,666	3,556		20.0% SL	2,133	9,243	1,423
Honda Accord 1993 SD8446#	2,933	1,563		20.0% SL	587	1,957	976
Ford Telstar Contour 1995 T15981#	2,667	1,423		20.0% SL	533	1,777	890
Toyota 11 Seater Van CES145	12,000		12,000	20.0% SL	2,200	2,200	9,800
	<u>81,010</u>	<u>14,753</u>	<u>12,000</u>		<u>8,204</u>	<u>62,461</u>	<u>18,549</u>
<b>Y- Tamariki</b>							
<i>Office</i>							
Eftpos Terminal	1,004		1,004	20.0% SL	50	50	954
APT Childcare System Software	989		989	20.0% SL	198	198	791
Acer M460 Computer	1,000		1,000	20.0% SL	200	200	800
TV, DVD Player, CD Player & Phone	479		479	20.0% SL	80	80	399
Camera & Digital Photo Frame	734		734	20.0% SL	122	122	612
<i>Furniture &amp; Equipment</i>							
Workstations (3)	1,653		1,653	10.0% SL	152	152	1,501
Whiteboards (2)	359		359	10.0% SL	33	33	326
3 Drawer Filing Cabinet & Mobile Draw	498		498	10.0% SL	46	46	452
Kiwi Midback Black Chairs (3)	557		557	10.0% SL	51	51	506
Towa Cash Register	488		488	10.0% SL	45	45	443
Chinta 3+2 Seater Lounge Suites (3)	2,800		2,800	10.0% SL	233	233	2,567
Kitchen equipment	1,932		1,932	10.0% SL	177	177	1,755
Kitchen Appliances	810		810	10.0% SL	68	68	742
Resources & Play Equipment	35,765		35,765	10.0% SL	2,980	2,980	32,785
Furniture & Storage	18,187		18,187	10.0% SL	1,516	1,516	16,671
	<u>67,255</u>	<u>-</u>	<u>67,255</u>		<u>5,951</u>	<u>5,951</u>	<u>61,304</u>
<b>Total fixed assets</b>	<u>5,611,448</u>	<u>4,189,251</u>	<u>802,942</u>		<u>116,483</u>	<u>735,738</u>	<u>4,875,710</u>

#### Note

Land and buildings were valued by Valuation & Property Services on 31 December 2008

