

***South Canterbury Free Kindergarten Association
Inc
Consolidated***

FINANCIAL STATEMENTS

For the Year Ended 31 December 2015

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

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**ASSOCIATION DIRECTORY
AS AT 31 DECEMBER 2015**

| | |
|--------------------------------------|---|
| Established: | 12th June 1980 |
| Certificate of Incorporation: | 218585 |
| IRD Number: | 22-284-525 |
| Nature of Association: | Kindergarten - Early Childhood Education |
| Location of Association: | 10 Bank Street Timaru |
| Registered Office: | 10 Bank Street Timaru |
| Bankers: | Westpac 243 Stafford Street Timaru |
| Solicitors: | Timpany Walton 11 Strathallan Street Timaru |
| Auditors: | Mitchell Audit P O Box 40 Timaru |
| Accountants: | Ross Wells & Co Limited P O Box 526 Timaru |

**STATEMENT OF FINANCIAL POSITION
 AS AT 31 DECEMBER 2015**

| | Note | This Year | Last Year |
|--|------|--------------------|--------------------|
| GENERAL FUNDS | | | |
| Accumulated Surplus | | 1,259,378 | 1,203,761 |
| Asset Revaluation Reserve | | 1,435,282 | 1,435,282 |
| Equity Movements (Current Movements) | | (18,369) | (21,100) |
| Capital Losses on Assets/Capital Gains on Assets | | 31 | - |
| | | 2,676,322 | 2,617,943 |
| CURRENT LIABILITIES | | | |
| Westpac Mastercard | | 2,512 | 2,003 |
| Accounts Payable | | 161,432 | 226,172 |
| GST Payable | | 69,832 | 79,194 |
| Bulk Grant Reserve | | 652,426 | 479,234 |
| ACC Accrued | | 3,881 | 9,351 |
| | | 890,083 | 795,953 |
| TOTAL FUNDS EMPLOYED | | \$3,566,405 | \$3,413,896 |
| CURRENT ASSETS | | | |
| Petty Cash | | 54 | 81 |
| Association Bank Accounts | | 133,273 | 15,967 |
| Operational Bank Accounts | | 21,612 | 19,841 |
| Committee Fundraising Accounts | | 35,176 | 27,099 |
| Westpac - Grants Account | | 59,896 | 55,910 |
| Westpac - Serious Saver (North Street) | | 47,846 | 90,221 |
| Westpac - Investment Pool | | 52,486 | 68,825 |
| Short Term Bank Deposits - Westpac | | 963,155 | 971,554 |
| Short Term Bank Deposits - SBS | | 1,015 | 1,015 |
| Prepayments | | 20,645 | 21,838 |
| Interest Accrued on Investments | | 2,842 | 4,655 |
| Accounts Receivable | | 32,426 | - |
| | | 1,370,425 | 1,277,005 |
| NON CURRENT ASSETS | | | |
| Property, Plant and Equipment | | | |
| As per Schedule (at Book Value) | 3 | 2,195,979 | 2,136,891 |
| TOTAL ASSETS | | \$3,566,405 | \$3,413,896 |

The accompanying notes form part of these financial statements.

ROSS WELLS & CO LIMITED
 Practising Accountants

These financial statements have been audited, please refer to the audit report.

**STATEMENT OF FINANCIAL PERFORMANCE
 FOR THE YEAR ENDED 31 DECEMBER 2015**

| | Note | This Year | Last Year |
|---|------|-----------|------------|
| INCOME | | | |
| Work and Income NZ Subsidies Received | | 19,172 | 26,353 |
| Ministry Grant & Subsidies - MOE Equity Funding | | 20,589 | 6,596 |
| Ministry Grants & Subsidies | | 3,704,626 | 3,450,414 |
| External Contracts Income | | 15,000 | 15,074 |
| Parent Contributions | | 156,671 | 132,804 |
| Fundraising Activities | | 36,612 | 31,053 |
| Grants Received | | 44,946 | 13,798 |
| Grants Received incl GST - WAVE | | 1,600 | 2,087 |
| Project Income | | - | (530) |
| Grants Received incl GST - Lottery Commission | | - | 8,696 |
| Sundry Income | | 482 | 1,614 |
| Associate Teacher Support | | 1,125 | 323 |
| Donations - Anonymous | | 1,669 | 1,150 |
| | | 4,002,492 | 3,689,431 |
| INVESTMENT AND OTHER INCOME | | | |
| Interest Received | | 40,268 | 44,081 |
| Profit on Sale of Fixed Assets | | 9 | - |
| Loss on Sale of Fixed Assets | | - | (133) |
| | | 40,277 | 43,948 |
| TOTAL INCOME | | 4,042,769 | 3,733,380 |
| EXPENSES | | | |
| Accountancy & Professional Administration | | 7,261 | 13,806 |
| Advertising & Research | | 67,734 | 78,177 |
| Audit Fees | | 45,118 | 39,688 |
| Depreciation | | 6,000 | 6,000 |
| Emergent Needs Payouts | | 124,748 | 104,496 |
| Kindergarten Maintenance | | 676 | 1,085 |
| Kindergarten Running Costs | | 76,495 | 53,498 |
| Kiwisaver Contributions | | 304,407 | 296,265 |
| Management Costs | | 73,240 | 36,441 |
| Non Deductible Penalties | | 26,938 | 28,816 |
| Other Kindergarten Payments | | 29 | - |
| Salaries | | 2,732 | 2,988 |
| Staff Support Expenses | | 3,192,028 | 2,986,262 |
| Teachers' Expenses | | 32,246 | 58,631 |
| | | 27,501 | 37,874 |
| TOTAL EXPENSES | | 3,987,152 | 3,744,026 |
| NET SURPLUS (DEFICIT) | | \$55,617 | \$(10,647) |

The accompanying notes form part of these financial statements.

ROSS WELLS & CO LIMITED
 Practising Accountants

These financial statements have been audited, please refer to the audit report.

**STATEMENT OF MOVEMENTS IN GENERAL FUNDS
 FOR THE YEAR ENDED 31 DECEMBER 2015**

| | <i>Note</i> | <i>This Year</i> | <i>Last Year</i> |
|--|-------------|---------------------------|---------------------------|
| Net Surplus (Deficit) for the Period | | 55,617 | (10,647) |
| Total Recognised Revenue and Expenses | | <u>55,617</u> | <u>(10,647)</u> |
| GENERAL FUNDS AT START OF PERIOD | | <u>1,203,761</u> | <u>1,214,408</u> |
| | | 1,259,378 | 1,203,761 |
| Movements in Reserves | | | |
| Asset Revaluation Reserve | | 1,435,282 | 1,435,282 |
| Equity Movements (Current Movements) | | (18,369) | (21,100) |
| Capital Losses on Assets/Capital Gains on Assets | | 31 | - |
| | | <u>1,416,944</u> | <u>1,414,182</u> |
| GENERAL FUNDS AT END OF PERIOD | | <u><u>\$2,676,322</u></u> | <u><u>\$2,617,943</u></u> |

The accompanying notes form part of these financial statements.

ROSS WELLS & CO LIMITED
 Practising Accountants

These financial statements have been audited, please refer to the audit report.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

1 STATEMENT OF ACCOUNTING POLICIES

These are the financial statements of South Canterbury Free Kindergarten Association Inc. South Canterbury Free Kindergarten Association Inc is an Incorporated Society established under the Incorporated Societies Act 1908 and has registered as a Charitable entity under the Charities Act 2005. The entity includes the Association which administers the ten individual operating kindergartens that operate under its direction and control.

The financial statements have been prepared in accordance with generally accepted accounting principles.

The Association qualifies for differential reporting based on the following criteria:

- . It is not publicly accountable and
- . The Association is 'not large' as defined by the New Zealand Institute of Chartered Accountants.

The Association has adopted all available differential reporting exemptions.

MEASUREMENT SYSTEM

The measurement system adopted is that of historical cost.

PARTICULAR ACCOUNTING POLICIES

The following is a summary of the significant accounting policies adopted by the Association in the preparation of these financial statements.

Property, Plant and Equipment

Land and buildings are stated at the latest Quotable Valuation values less aggregated depreciation. The individual valuations plus any movement during the year are listed on the Depreciation Schedule. Government Valuations are normally completed on a 3-5 year cycle. The property listed in the fixed asset schedule excludes land leased from the Ministry of Education.

Land & Buildings situated at 91 North Street, Timaru have been recorded at initial cost and has not yet been revalued.

All other assets are recorded at cost.

Depreciation of fixed assets, other than freehold land, is calculated using Inland Revenue rates so as to allocate the cost of the assets, less their residual values, over their useful lives.

Depreciation has also been provided on the revalued portion of buildings in accordance with FRS3. The rates used are:

| | Rate | Method |
|-------------------------------|--------------|--------|
| Property Improvements | | |
| Buildings | 3.0% - 50.0% | SL |
| Furniture & Office Equipment | 0.0% - 33.0% | SL |
| Kindergartens Equipment | 9.5% - 60.0% | DV |
| Computer Software & Equipment | 4.8% - 80.4% | DV |
| | 33.0%-40.0% | DV |

Income Tax

The Association is not liable for Income Tax. The Association holds a certificate of exemption from Inland Revenue Department for taxation purposes.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

Grants

Grants received are included in operating revenue. If particular conditions are attached to a grant that would require it to be repaid if these conditions are not met, then the grant is recorded as a liability until the conditions are satisfied. There was a liability of \$11,347.83 at 31st December 2015.

Grants Received

Air Rescue Services \$6,347.83 (\$4,347.83 Unspent)
Community Trust of Mid & South Canterbury \$5,500.00
Round Table \$3,000.00
Pub Charities \$9,039.98
Southern Trust \$14,000.00
The Lion Foundation \$8,000.00 (\$7,000 Unspent)
Perpetual Trustees \$2,966.00
Meridian Energy \$1,040.00
Lions Club of Fairlie \$1,665.00
Foodstuffs Community Trust \$2,483.00
Timaru District Council \$195.50
Twizel Promotions Development \$1,330.00
Mackenzie District Council \$726.80
WAVE \$1,600.00

TOTAL \$46,546.28

Accounts Receivable

Are stated at their net realisable value after estimating amount that are unlikely to be collected.

Goods and Services Tax

The Profit and Loss Statement has been prepared exclusive of GST. The Association prepares GST on the payments Basis.

Changes in Accounting Policies

There have been no specific changes in accounting policies and they have been applied on a consistent basis with those of the previous period.

**NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2015**

2 ANALYSIS OF EQUITY

The Equity of the Association consists of the following:

| | 2015 | 2014 |
|--|---------------------------|---------------------------|
| Capital | | |
| Equity Transferred - Individual Kindergartens | (70,184) | (89,925) |
| Investment Pool Accounts | 51,815 | 68,825 |
| Capital Losses on Assets/Capital Gains on Assets | 31 | - |
| Asset Revaluation Reserve | <u>1,435,282</u> | <u>1,435,282</u> |
| | 1,416,944 | 1,414,182 |
| Accumulated Trustees Income | <u>1,259,378</u> | <u>1,203,761</u> |
| | <u><u>\$2,676,322</u></u> | <u><u>\$2,617,943</u></u> |

Equity Transferred - Individual Kindergarten is reflected by the contributions from each Kindergarten through their Committee Fundraising Bank Accounts and Investment Pool Accounts to the Association.

The Investment Pool Accounts relate to the amount held in Term Deposit by the Association on behalf of the Kindergartens and interest earned from these investments is paid to each Kindergarten annually.

3 PROPERTY, PLANT AND EQUIPMENT SUMMARY

| | Cost | Accum Deprn | Book Value |
|---|--------------------|--------------------|--------------------|
| 2015 | | | |
| Freehold Land - at Cost or Valuation | 521,773 | - | 521,773 |
| Property Improvements - at Cost | 336,200 | 73,833 | 262,366 |
| Buildings - at Cost or Valuation | 1,610,632 | 399,425 | 1,211,207 |
| Motor Vehicles - at Cost | 18,199 | 9,383 | 8,816 |
| Furniture & Office Equipment - at Cost | 55,078 | 46,935 | 8,143 |
| Fixed Assets - Kindergarten Equipment - at Cost | 487,903 | 312,876 | 175,027 |
| Computer Software & Equipment | 18,331 | 9,684 | 8,647 |
| | <u>\$3,048,116</u> | <u>\$852,137</u> | <u>\$2,195,979</u> |
| 2014 | | | |
| Freehold Land - at Cost or Valuation | 521,773 | - | 521,773 |
| Property Improvements - at Cost | 202,588 | 47,902 | 154,685 |
| Buildings - at Cost or Valuation | 1,610,632 | 345,510 | 1,265,122 |
| Motor Vehicles - at Cost | 18,199 | 7,447 | 10,752 |
| Furniture & Office Equipment - at Cost | 50,801 | 45,660 | 5,141 |
| Fixed Assets - Kindergarten Equipment - at Cost | 441,965 | 275,511 | 166,454 |
| Computer Software & Equipment | 18,331 | 5,367 | 12,964 |
| | <u>\$2,864,289</u> | <u>\$727,398</u> | <u>\$2,136,891</u> |

Property is included on the basis that legal ownership is with the Association. This is conditional on the accuracy of the information received from the Ministry of Education concerning ownership at the time of the transfers.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

4 CONTINGENT LIABILITIES

There are no contingent liabilities at year end (previous year \$nil).

5 CAPITAL COMMITMENTS

There are no capital commitments at year end (31 December 2014: \$Nil).

6 RELATED PARTIES

Staff reimbursements for the use of facilities and vehicles used on Association business are paid after approval by the board.

7 LEASES

Leases are in place for the following:

Property lease at 10 Bank Street commencing 3 June 2014 for an initial term of 5 years plus one 3 year right of renewal. The cost per annum is \$21,974 plus GST plus a 25% share of outgoings.

Computer System (including certain software) lease from Computer Shop Timaru 2000 Limited commencing October 2011. The cost is \$1,500.00 plus GST per annum.

| | <i>This Year</i> | <i>Last Year</i> |
|--|------------------|------------------|
| | 21,974 | 11,736 |
| | <u>2,392</u> | <u>6,324</u> |
| | <u>\$24,366</u> | <u>\$18,060</u> |

8 SECURITIES AND GUARANTEES

Nil.

Independent Auditor's Report

To the Board of South Canterbury Free Kindergarten Association (Inc).

Report on the Financial Statements

We have audited the financial statements on pages 2 to 8 which comprise the statement of financial position as at 31 December 2015 and the statement of financial performance and statement of movements in general funds for the year then ended, and a summary of significant accounting policies.

South Canterbury Free Kindergarten Association's Responsibility for the Financial Statements.

The Board is responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting practice in New Zealand; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements that give a true and fair view of the matters to which they relate in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluation the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our modified audit opinion.

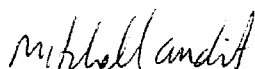
Other than in our capacity as auditors we have no relationship with or interests in the Association.

Basis for Qualified Opinion on Financial Performance

The land and buildings has been reported using rateable values which is not in accordance with FRS 3 which requires revaluations at market values provided by an independent valuer to support all values in cases where historical cost is not used as the reporting basis. As the Association does not conduct regular market valuations the amount of any possible difference can not be quantified.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial report gives a true and fair view of the financial position of the Association as at 31 December 2015 and its financial performance for the year then ended in accordance with generally accepted accounting practice in New Zealand.



mitchell audit

8 April 2016
Timaru, New Zealand

South Canterbury Free Kindergarten Association

Taxation Depreciation Schedule
For the Year Ended 31 December 2015

| | Private Use % | Date | Orig Cost | Open W.D.V | Add'ns (Sales) | Profit(Loss) on Sale | Dep Method | YTD Dep | Accum Depn | Close W.D.V |
|-----|------------------|------|--------------|---------------|-------------------|-------------------------|---------------|------------|---------------|----------------|
| 730 | | | | | | | | | | |
| | | | | | | | | | | |
| 11 | | | | | | | | | | |
| 12 | | | 40000 | 40000 | | | E | | | 40000 |
| | | | | | | | | | | |
| 13 | | | 1000 | 1000 | | | E | | | 1000 |
| | | | | | | | | | | |
| 14 | | | 4000 | 4000 | | | E | | | 4000 |
| | | | | | | | | | | |
| 15 | | | 72000 | 72000 | | | E | | | 72000 |
| | | | | | | | | | | |
| 21 | | | 43000 | 43000 | | | E | | | 43000 |
| 22 | | | 23500 | 23500 | | | E | | | 23500 |
| 23 | | | 2500 | 2500 | | | E | | | 2500 |
| 24 | | | 3000 | 3000 | | | E | | | 3000 |
| 25 | | | 51000 | 51000 | | | E | | | 51000 |
| 26 | | | 26000 | 26000 | | | E | | | 26000 |
| 31 | | | 11000 | 11000 | | | E | | | 11000 |
| | | | | | | | | | | |
| 41 | | | 2848 | 2848 | | | E | | | 2848 |
| 42 | | | 7000 | 7000 | | | E | | | 7000 |
| 43 | | | 4000 | 4000 | | | E | | | 4000 |
| | | | | | | | | | | |
| 44 | | | 33546 | 33546 | | | E | | | 33546 |
| 60 | | | 50000 | 50000 | | | E | | | 50000 |
| | | | | | | | | | | |
| | | | 147379 | 147379 | | | E | | | 147379 |
| | | | | | | | | | | |
| | | | 521773 | 521773 | | | | | | 521773 |

South Canterbury Free Kindergarten Association

Taxation Depreciation Schedule
For the Year Ended 31 December 2015

| | Private Use % | Date | Orig Cost | Open W.D.V | Add'ns (Sales) | Profit(Loss) on Sale | Dep Method | YTD Dep | Accum Depn | Close W.D.V |
|------|------------------|------|--------------|---------------|-------------------|-------------------------|---------------|------------|---------------|----------------|
| 736 | | | | | | | | | | |
| 1100 | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 1101 | | | 1507 | | | | 21.60 P | | 1507 | |
| 1102 | | | 889 | 234 | | | 14.40 P | 128 | 783 | 106 |
| | | | | | | | | | | |
| 1103 | | | 25824 | 21815 | | | 3.00 P | 775 | 4784 | 21040 |
| 1104 | | | 9133 | 4767 | | | 4.00 P | 365 | 4731 | 4402 |
| 1105 | | | 11405 | 6167 | | | 4.00 P | 456 | 5694 | 5711 |
| 1106 | | | 3735 | 632 | | | 22.00 P | 632 | 3735 | |
| 1107 | | | 1130 | | | | 18.00 P | | 1130 | |
| 1108 | | | 500 | | | | 18.00 P | | 500 | |
| 1109 | | | 10500 | 4672 | | | 6.00 P | 630 | 6458 | 4042 |
| 1110 | | | 262 | | | | 16.00 P | | 262 | |
| 1111 | | | 20218 | 17468 | | | 3.00 P | 607 | 3357 | 16861 |
| 1112 | | | 1121 | | | | 50.00 P | | 1121 | |
| 1113 | | | 2306 | 857 | | | 20.00 P | 461 | 1910 | 396 |
| 1114 | | | 13000 | 8128 | | | 12.00 P | 1560 | 6432 | 6568 |
| 1115 | | | 2126 | 1535 | | | 9.50 P | 202 | 793 | 1333 |
| 1116 | | | 5269 | 2700 | | | 18.00 P | 948 | 3517 | 1752 |
| 1117 | | | 2620 | 1954 | | | 9.50 P | 249 | 915 | 1705 |
| 1118 | | | 2650 | 2095 | | | 9.50 P | 252 | 807 | 1843 |
| 1119 | | | 6525 | 6017 | | | 4.00 P | 261 | 769 | 5756 |
| 1120 | | | 7711 | 6272 | | | 9.50 P | 733 | 2172 | 5539 |
| 1121 | | | 1654 | 1413 | | | 7.50 P | 124 | 365 | 1289 |
| 1123 | | | 2006 | 1422 | | | 15.00 P | 301 | 885 | 1121 |
| 1126 | | | 730 | 595 | | | 9.50 P | 69 | 204 | 526 |
| 1127 | | | 893 | 438 | | | 26.00 P | 232 | 687 | 206 |
| 1128 | | | 3300 | 3115 | | | 9.50 P | 314 | 499 | 2801 |
| 1129 | | | 778 | 651 | | | 26.00 P | 202 | 329 | 449 |
| 120 | | | 3069 | | 3069 | | 12.00 P | 87 | 87 | 2982 |
| 1200 | | | 1160 | 931 | | | 9.50 P | 110 | 339 | 821 |
| 1202 | | | 545 | | 545 | | 20.00 D | 55 | 55 | 490 |
| 1203 | | | 3866 | | 3866 | | 12.00 P | 222 | 222 | 3644 |
| 130 | | | 10091 | | 10091 | | 7.00 P | 141 | 141 | 9950 |
| 131 | | | 2043 | 1935 | | | 9.50 P | 194 | 302 | 1741 |
| 132 | | | 1934 | 1744 | | | 18.00 P | 348 | 538 | 1396 |
| 133 | | | 3182 | 3102 | | | 7.50 P | 239 | 319 | 2863 |
| 134 | | | 675 | 625 | | | 22.00 P | 149 | 199 | 476 |
| 220 | | | 2834 | | 2834 | | 7.50 P | 91 | 91 | 2743 |
| 221 | | | 995 | | 995 | | 7.50 P | 29 | 29 | 966 |
| 270 | | | 5400 | | 5400 | | 12.00 P | 25 | 25 | 5375 |
| 271 | | | 2832 | | 2832 | | 12.00 P | 91 | 91 | 2741 |
| 272 | | | 942 | | 942 | | 12.00 P | 35 | 35 | 907 |
| 273 | | | 13789 | | 13789 | | 7.00 P | 174 | 174 | 13615 |
| 708 | | | 11771 | | 11771 | | 12.00 P | 275 | 275 | 11496 |
| 914 | | | 3945 | | 3945 | | 7.50 P | 59 | 59 | 3886 |
| 915 | | | 5356 | 3743 | | | 18.00 P | 964 | 2577 | 2779 |
| 916 | | | 1261 | 1232 | | | 2.50 P | 32 | 61 | 1200 |
| 917 | | | 3957 | 3957 | | | P | | | 3957 |
| | | | 2550 | 2447 | | | 9.50 P | 242 | 345 | 2205 |

The above information has not been audited, refer accompanying disclaimer of liability.

South Canterbury Free Kindergarten Association

Taxation Depreciation Schedule
For the Year Ended 31 December 2015

| | Private Use % | Date | Orig Cost | Open W.D.V | Add'ns (Sales) | Profit(Loss) on Sale | Dep Method | YTD Dep | Accum Depn | Close W.D.V |
|-----|------------------|------------|---------------|---------------|-------------------|-------------------------|---------------|--------------|---------------|----------------|
| 918 | | | 635 | 606 | | | 9.50 P | 60 | 89 | 546 |
| 919 | | | 960 | 944 | | | 4.00 P | 38 | 54 | 906 |
| 920 | | | 577 | 558 | | | 13.50 P | 78 | 97 | 480 |
| 921 | | | 12167 | 11893 | | | 13.50 P | 1643 | 1917 | 10250 |
| 922 | | | 502 | 493 | | | 10.50 P | 53 | 62 | 440 |
| 923 | | | | | | | | | | |
| 924 | | | 802 | 788 | | | 10.50 P | 84 | 98 | 704 |
| 925 | | | 748 | 737 | | | 8.50 P | 64 | 75 | 673 |
| 926 | | | 738 | 728 | | | 8.50 P | 63 | 73 | 665 |
| 927 | | | 1739 | 1688 | | | 17.50 P | 304 | 355 | 1384 |
| 928 | | | 800 | 788 | | | 17.50 P | 140 | 152 | 648 |
| 929 | | | 656 | 649 | | | 13.50 P | 89 | 96 | 560 |
| 930 | | 01/01/2015 | 1022 | 1013 | (1053) | 40 | 10.50 P | | | |
| 931 | | | 3375 | 3355 | | | 7.00 P | 236 | 256 | 3119 |
| 932 | | | 4558 | 4512 | | | 12.00 P | 547 | 593 | 3965 |
| 933 | | | 3319 | 3272 | | | 8.50 P | 282 | 329 | 2990 |
| 934 | | | 1420 | 1399 | | | 17.50 P | 248 | 269 | 1151 |
| 935 | | 20/02/2015 | 8664 | 8603 | | | 8.50 P | 736 | 797 | 7867 |
| 936 | | | 6533 | | 6533 | | 25.00 D | 1497 | 1497 | 5036 |
| 937 | | 20/02/2015 | 670 | | 670 | | 13.00 D | 80 | 80 | 590 |
| 938 | | 20/02/2015 | 1200 | | 1200 | | 16.00 P | 176 | 176 | 1024 |
| 939 | | 20/02/2015 | 1135 | | 1135 | | 3.00 P | 31 | 31 | 1104 |
| 940 | | 20/02/2015 | 8960 | | 8960 | | 16.00 P | 1314 | 1314 | 7646 |
| 941 | | 20/03/2015 | 3680 | | 3680 | | 20.00 D | 613 | 613 | 3067 |
| 942 | | 20/03/2015 | 983 | | 983 | | 20.00 D | 164 | 164 | 819 |
| 943 | | 20/03/2015 | 5400 | | 5400 | | 20.00 D | 900 | 900 | 4500 |
| 944 | | 21/04/2015 | 18603 | | 18603 | | 10.00 D | 1395 | 1395 | 17208 |
| 945 | | 12/05/2015 | 7246 | | 7246 | | 7.00 P | 338 | 338 | 6908 |
| 946 | | 21/05/2015 | 3014 | | 3014 | | 10.00 D | 201 | 201 | 2813 |
| 947 | | 22/05/2015 | 2548 | | 2548 | | 25.00 D | 425 | 425 | 2123 |
| 948 | | 22/06/2015 | 980 | | 980 | | 10.00 D | 57 | 57 | 923 |
| 949 | | 22/06/2015 | 1290 | | 1290 | | 10.00 D | 75 | 75 | 1215 |
| 950 | | 22/06/2015 | 2854 | | 2854 | | 25.00 D | 416 | 416 | 2438 |
| 957 | | 22/06/2015 | 1995 | | 1995 | | 10.00 D | 116 | 116 | 1879 |
| 958 | | 09/09/2015 | 1206 | | 1206 | | 9.50 P | 36 | 36 | 1170 |
| | | 14/05/2015 | 6259 | | 6259 | | 9.50 P | 378 | 378 | 5881 |
| | | | <u>337222</u> | <u>154685</u> | <u>133581</u> | <u>40</u> | | <u>25940</u> | <u>73833</u> | <u>262366</u> |

South Canterbury Free Kindergarten Association

Taxation Depreciation Schedule
For the Year Ended 31 December 2015

| | Private Use % | Date | Orig Cost | Open W.D.V | Add'ns (Sales) | Profit(Loss) on Sale | Dep Method | YTD Dep | Accum Depn | Close W.D.V |
|-----|---------------|------|-----------|------------|----------------|----------------------|------------|---------|------------|-------------|
| 738 | | | | | | | | | | |
| 101 | | | | | | | | | | |
| 102 | | | 104999 | 41999 | | | 3.00 P | 3150 | 66150 | 38849 |
| 103 | | | 60000 | 29120 | | | 3.00 P | 1800 | 32680 | 27320 |
| 104 | | | 11000 | 7900 | | | 3.00 P | 330 | 3430 | 7570 |
| 105 | | | 2000 | 1520 | | | 3.00 P | 60 | 540 | 1460 |
| 106 | | | 22000 | 17820 | | | 3.00 P | 660 | 4840 | 17160 |
| 107 | | | 6500 | 2990 | | | 3.00 P | 195 | 3705 | 2795 |
| 108 | | | 600 | 408 | | | 3.00 P | 18 | 210 | 390 |
| 109 | | | 3023 | 1385 | | | 3.00 P | 91 | 1729 | 1294 |
| 110 | | | 1130 | 623 | | | 3.00 P | 34 | 541 | 589 |
| 111 | | | 1915 | | | | 6.50 P | | 1915 | |
| 112 | | | 3100 | | | | 6.50 P | | 3100 | |
| 113 | | | 4920 | 2342 | | | 3.00 P | 148 | 2726 | 2194 |
| 114 | | | 3305 | 1944 | | | 3.00 P | 99 | 1460 | 1845 |
| 115 | | | 2975 | | | | 21.60 P | | 2975 | |
| 116 | | | 224 | 129 | | | 3.00 P | 7 | 102 | 122 |
| 117 | | | 723 | 457 | | | 3.00 P | 22 | 288 | 435 |
| 118 | | | 1799 | 1570 | | | 3.00 P | 54 | 283 | 1516 |
| 119 | | | 15001 | 13651 | | | 3.00 P | 450 | 1800 | 13201 |
| 121 | | | 17350 | 16134 | | | 3.00 P | 521 | 1737 | 15613 |
| 122 | | | 3408 | 2233 | | | 18.00 P | 613 | 1788 | 1620 |
| 123 | | | 23000 | 20408 | | | 12.00 P | 2760 | 5352 | 17648 |
| 201 | | | 96386 | 95422 | | | 3.00 P | 2892 | 3856 | 92530 |
| 202 | | | 66500 | 26600 | | | 3.00 P | 1995 | 41895 | 24605 |
| 203 | | | 13500 | 6210 | | | 3.00 P | 405 | 7695 | 5805 |
| 204 | | | 10000 | 6300 | | | 3.00 P | 300 | 4000 | 6000 |
| 205 | | | 10000 | 7200 | | | 3.00 P | 300 | 3100 | 6900 |
| 206 | | | 8000 | 6480 | | | 3.00 P | 240 | 1760 | 6240 |
| 207 | | | 18275 | 9829 | | | 12.00 P | 2193 | 10639 | 7636 |
| 208 | | | 1835 | 1304 | | | 7.50 P | 138 | 669 | 1166 |
| 209 | | | 831 | 527 | | | 9.50 P | 79 | 383 | 448 |
| 210 | | | 76000 | 69160 | | | 3.00 P | 2280 | 9120 | 66880 |
| 305 | | | 69219 | 68527 | | | 3.00 P | 2077 | 2769 | 66450 |
| 306 | | | 200 | | | | 20.00 P | | 200 | |
| 307 | | | 5363 | | | | 15.00 P | | 5363 | |
| 308 | | | 5665 | 4831 | | | 3.00 P | 170 | 1004 | 4661 |
| 309 | | | 500 | | | | 21.60 P | | 500 | |
| 310 | | | 834 | 481 | | | 9.00 P | 75 | 428 | 406 |
| 311 | | | 710 | 411 | | | 9.00 P | 64 | 363 | 347 |
| 312 | | | 2374 | 776 | | | 14.40 P | 342 | 1940 | 434 |
| 314 | | | 839 | 382 | | | 12.00 P | 101 | 558 | 281 |
| 401 | | | 9883 | 6325 | | | 12.00 P | 1186 | 4744 | 5139 |
| 402 | | | 68000 | 27200 | | | 3.00 P | 2040 | 42840 | 25160 |
| 403 | | | 11000 | 8030 | | | 3.00 P | 330 | 3300 | 7700 |
| 404 | | | 7000 | 5320 | | | 3.00 P | 210 | 1890 | 5110 |
| 405 | | | 50 | | | | 11.40 P | | 50 | |
| 406 | | | 9000 | 8460 | | | 3.00 P | 270 | 810 | 8190 |
| 407 | | | 970 | 635 | | | 18.00 P | 175 | 510 | 460 |
| 408 | | | 40990 | 40580 | | | 3.00 P | 1230 | 1640 | 39350 |
| 504 | | | 5000 | 4950 | | | 3.00 P | 150 | 200 | 4800 |
| 505 | | | 839 | 398 | | | 12.00 P | 101 | 542 | 297 |
| 507 | | | 5557 | 2284 | | | 15.00 P | 833 | 4106 | 1451 |
| 605 | | | 29000 | 19658 | | | 12.00 P | 3480 | 12822 | 16178 |
| 606 | | | 673 | 546 | | | 3.00 P | 20 | 147 | 526 |
| 608 | | | 10504 | 8509 | | | 3.00 P | 315 | 2310 | 8194 |
| 609 | | | 10925 | 9273 | | | 9.50 P | 1038 | 2690 | 8235 |

South Canterbury Free Kindergarten Association

Taxation Depreciation Schedule
For the Year Ended 31 December 2015

| | Private Use % | Date | Orig Cost | Open W.D.V | Add'ns (Sales) | Profit(Loss) on Sale | Dep Method | YTD Dep | Accum Depn | Close W.D.V |
|--------|------------------|------|--------------|---------------|-------------------|-------------------------|---------------|------------|---------------|----------------|
| 705 | | | 2550 | 2447 | | | 9.50 P | 242 | 345 | 2205 |
| 707 | | | 2804 | 980 | | | 15.00 P | 421 | 2245 | 559 |
| 805 | | | 1457 | 1342 | | | 3.00 P | 44 | 159 | 1298 |
| 806 | | | 4029 | 3410 | | | 3.00 P | 121 | 740 | 3289 |
| 807 | | | 5971 | | | | 18.00 P | | 5971 | |
| 905 | | | 858 | | | | 18.00 P | | 858 | |
| 906 | | | 8378 | 6746 | | | 3.00 P | 251 | 1883 | 6495 |
| 907 | | | 3142 | 2531 | | | 3.00 P | 94 | 705 | 2437 |
| 908 | | | 595 | 483 | | | 3.00 P | 18 | 130 | 465 |
| 909 | | | 11975 | 6018 | | | 9.00 P | 1078 | 7035 | 4940 |
| 910 | | | 5755 | | | | 10.00 P | | 5755 | |
| 911 | | | 6225 | | | | 33.00 P | | 6225 | |
| 912 | | | 3571 | | | | 18.00 P | | 3571 | |
| 913 | | | 3140 | | | | 20.00 P | | 3140 | |
| 951 | | | 9719 | 8355 | | | 3.00 P | 292 | 1656 | 8063 |
| 952 | | | 379 | | | | 10.00 P | | 379 | |
| 953 | | | 1014 | 20 | | | 10.00 P | 20 | 1014 | |
| 954 | | | 8674 | 5643 | | | 7.50 P | 651 | 3682 | 4992 |
| 955 | | | 17132 | 10148 | | | 12.00 P | 2056 | 9040 | 8092 |
| 956 | | | 3308 | 2392 | | | 18.00 P | 595 | 1511 | 1797 |
| 980 | | | 2522 | 2454 | | | 4.00 P | 101 | 169 | 2353 |
| 981 | | | 203523 | 203523 | | | P | | | 203523 |
| 982 | | | 3235 | 2407 | | | 18.00 P | 582 | 1410 | 1825 |
| 983 | | | 2137 | 1816 | | | 12.00 P | 256 | 577 | 1560 |
| 984 | | | 17089 | 17089 | | | P | | | 17089 |
| 985 | | | 13298 | 12541 | | | 2.50 P | 332 | 1089 | 12209 |
| 986 | | | 189754 | 189754 | | | P | | | 189754 |
| 987 | | | 22540 | 19864 | | | 7.50 P | 1690 | 4366 | 18174 |
| 988 | | | 33339 | 28737 | | | 7.50 P | 2500 | 7102 | 26237 |
| 989 | | | 22826 | 22826 | | | P | | | 22826 |
| 990 | | | 3995 | 2805 | | | 18.00 P | 719 | 1909 | 2086 |
| 991 | | | 35675 | 33525 | | | 4.00 P | 1427 | 3577 | 32098 |
| 992 | | | 24354 | 17750 | | | 18.00 P | 4384 | 10988 | 13366 |
| | | | 50278 | 50278 | | | P | | | 50278 |
| | | | 1610632 | 1265122 | | | | 53915 | 399425 | 1211207 |
| 744 | | | | | | | | | | |
| 000001 | | | | | | | | | | |
| 000002 | | | | | | | | | | |
| | | | 17383 | 10231 | | | 18.00 D | 1842 | 8994 | 8389 |
| | | | 817 | 522 | | | 18.00 D | 94 | 389 | 428 |
| | | | 18199 | 10752 | | | | 1936 | 9383 | 8816 |

South Canterbury Free Kindergarten Association

Taxation Depreciation Schedule
For the Year Ended 31 December 2015

| | Private Use % | Date | Orig Cost | Open W.D.V | Add'ns (Sales) | Profit(Loss) on Sale | Dep Method | YTD Dep | Accum Depn | Close W.D.V |
|------------|------------------|------------|--------------|---------------|-------------------|-------------------------|---------------|-------------|---------------|----------------|
| 748 | | | | | | | | | | |
| | | | | | | | | | | |
| 001 | | | | | | | | | | |
| | | | | | | | | | | |
| 002 | | | 6421 | 58 | | | 20.00 D | 12 | 6375 | 46 |
| 003 | | | 356 | 32 | | | 14.40 D | 5 | 329 | 27 |
| 004 | | | 533 | 62 | | | 14.40 D | 9 | 480 | 53 |
| 005 | | | 311 | 65 | | | 14.40 D | 9 | 255 | 56 |
| 006 | | | 293 | 26 | | | 18.00 D | 5 | 272 | 21 |
| 007 | | | 427 | 5 | | | 20.00 D | 1 | 423 | 4 |
| 008 | | | 279 | 21 | | | 14.40 D | 3 | 261 | 18 |
| | | | | | | | | | | |
| 009 | | | 239 | 28 | | | 14.40 D | 4 | 215 | 24 |
| 010 | | | 267 | 37 | | | 14.40 D | 5 | 235 | 32 |
| 011 | | | 310 | 37 | | | 14.40 D | 5 | 278 | 32 |
| 012 | | | 1050 | | | | 60.00 D | | 1050 | |
| 013 | | | 3635 | 8 | | | 48.00 D | 4 | 3631 | 4 |
| 014 | | | 2842 | 15 | | | 48.00 D | 7 | 2834 | 8 |
| | | | | | | | | | | |
| 015 | | | 2842 | 2 | | | 60.00 D | 1 | 2841 | 1 |
| 016 | | | 576 | | | | 60.00 D | | 576 | |
| | | | | | | | | | | |
| 017 | | | 2668 | 4 | | | 60.00 D | 2 | 2666 | 2 |
| 018 | | | 1737 | 87 | | | 36.00 D | 31 | 1681 | 56 |
| 019 | | | 1145 | 10 | | | 39.60 D | 4 | 1139 | 6 |
| | | | | | | | | | | |
| 020 | | | 9160 | 79 | | | 48.00 D | 38 | 9119 | 41 |
| 021 | | | 302 | | | | 39.60 D | | 302 | |
| 022 | | | 805 | 7 | | | 39.60 D | 3 | 801 | 4 |
| 023 | | | 1195 | 5 | | | 48.00 D | 2 | 1192 | 3 |
| | | | | | | | | | | |
| 024 | | | 887 | | | | 60.00 D | | 887 | |
| 025 | | | 2396 | 506 | | | 21.60 D | 109 | 1999 | 397 |
| 026 | | | 449 | 7 | | | 48.00 D | 3 | 445 | 4 |
| | | | | | | | | | | |
| 027 | | | 526 | 17 | | | 48.00 D | 8 | 517 | 9 |
| 028 | | | 2140 | 930 | | | 14.40 D | 134 | 1344 | 796 |
| 029 | | | 797 | 341 | | | 14.40 D | 49 | 505 | 292 |
| | | | | | | | | | | |
| 030 | | | 2716 | 195 | | | 48.00 D | 94 | 2615 | 101 |
| 031 | | | 830 | 334 | | | 26.00 D | 87 | 583 | 247 |
| | | | | | | | | | | |
| 032 | | | 758 | 647 | | | 9.50 D | 61 | 172 | 586 |
| | | | | | | | | | | |
| 035 | | | 869 | 636 | | | 22.00 D | 140 | 373 | 496 |
| 036 | | 24/07/2015 | 867 | | 867 | | 15.00 D | 57 | 57 | 810 |
| 33 | | 07/10/2015 | 2300 | | 2300 | | 9.50 D | 51 | 51 | 2249 |
| | | | | | | | | | | |
| 34 | | | 1040 | 940 | | | 18.00 D | 169 | 269 | 771 |
| | | | | | | | | | | |
| | | 20/02/2015 | 1110 | | 1110 | | 16.00 D | 163 | 163 | 947 |
| | | | | | | | | | | |
| | | | <u>55078</u> | <u>5141</u> | <u>4277</u> | | | <u>1275</u> | <u>46935</u> | <u>8143</u> |

South Canterbury Free Kindergarten Association

Taxation Depreciation Schedule
For the Year Ended 31 December 2015

| | Private Use % | Date | Orig Cost | Open W.D.V | Add'ns (Sales) | Profit(Loss) on Sale | Dep Method | YTD Dep | Accum Depn | Close W.D.V |
|------------|------------------|------|--------------|---------------|-------------------|-------------------------|---------------|------------|---------------|----------------|
| 750 | | | | | | | | | | |
| | | | | | | | | | | |
| 0010 | | | | | | | | | | |
| 0011 | | | 1462 | 107 | | | 18.00 D | 19 | 1374 | 88 |
| 00113 | | | 5115 | 3 | | | 60.00 D | 2 | 5114 | 1 |
| 0012 | | | 660 | 50 | | | 18.00 D | 9 | 619 | 41 |
| 0013 | | | 1951 | 24 | | | 48.00 D | 12 | 1939 | 12 |
| 0014 | | | 1507 | 6 | | | 60.00 D | 4 | 1505 | 2 |
| 0015 | | | 2477 | 4 | | | 60.00 D | 2 | 2475 | 2 |
| 0016 | | | 1507 | 6 | | | 60.00 D | 4 | 1505 | 2 |
| 0017 | | | 560 | 66 | | | 18.00 D | 12 | 506 | 54 |
| 0018 | | | 560 | 66 | | | 18.00 D | 12 | 506 | 54 |
| 0019 | | | 560 | 66 | | | 18.00 D | 12 | 506 | 54 |
| 0020 | | | 533 | | | | 80.40 D | | 533 | |
| 0021 | | | 6240 | 517 | | | 21.60 D | 112 | 5835 | 405 |
| 0022 | | | 13177 | 1369 | | | 21.60 D | 296 | 12104 | 1073 |
| 0023 | | | 8689 | 920 | | | 21.60 D | 199 | 7968 | 721 |
| 0024 | | | 2582 | | | | 80.40 D | | 2582 | |
| 0025 | | | 4153 | 878 | | | 21.60 D | 190 | 3465 | 688 |
| 0026 | | | 5370 | 1134 | | | 21.60 D | 245 | 4481 | 889 |
| 0027 | | | 5370 | 1134 | | | 21.60 D | 245 | 4481 | 889 |
| 0028 | | | 5370 | 1134 | | | 21.60 D | 245 | 4481 | 889 |
| 0029 | | | 5370 | 1134 | | | 21.60 D | 245 | 4481 | 889 |
| 0030 | | | 1056 | 52 | | | 30.00 D | 16 | 1020 | 36 |
| 0031 | | | 1257 | 62 | | | 30.00 D | 19 | 1214 | 43 |
| 0032 | | | 989 | 48 | | | 30.00 D | 14 | 955 | 34 |
| 0033 | | | 1071 | 253 | | | 15.60 D | 39 | 857 | 214 |
| 0034 | | | 1040 | 28 | | | 36.00 D | 10 | 1022 | 18 |
| 0035 | | | 1067 | 14 | | | 48.00 D | 7 | 1060 | 7 |
| 0036 | | | 539 | 52 | | | 30.00 D | 16 | 503 | 36 |
| 0037 | | | 1145 | 16 | | | 48.00 D | 8 | 1137 | 8 |
| 0038 | | | 678 | 170 | | | 19.20 D | 33 | 541 | 137 |
| 0039 | | | 960 | 15 | | | 48.00 D | 7 | 952 | 8 |
| 0040 | | | 5502 | 301 | | | 30.00 D | 90 | 5291 | 211 |
| 0041 | | | 599 | 236 | | | 12.00 D | 28 | 391 | 208 |
| 0042 | | | 622 | | | | 80.40 D | | 622 | |
| 0043 | | | 3352 | 983 | | | 15.60 D | 153 | 2522 | 830 |
| 0044 | | | 2500 | | | | 80.40 D | | 2500 | |
| 0045 | | | 1892 | 1293 | | | 4.80 D | 62 | 661 | 1231 |
| 0046 | | | 12330 | 4585 | | | 12.00 D | 550 | 8295 | 4035 |
| 0047 | | | 6891 | 1966 | | | 15.60 D | 307 | 5232 | 1659 |
| 0048 | | | 20506 | 8067 | | | 11.40 D | 920 | 13359 | 7147 |
| 0049 | | | 1018 | 18 | | | 48.00 D | 9 | 1009 | 9 |
| 0050 | | | 795 | | | | 80.40 D | | 795 | |
| 0051 | | | 978 | 17 | | | 48.00 D | 8 | 969 | 9 |
| 0052 | | | 993 | 18 | | | 48.00 D | 9 | 984 | 9 |
| 0053 | | | 1282 | 23 | | | 48.00 D | 11 | 1270 | 12 |
| 0054 | | | 2874 | 1299 | | | 14.40 D | 187 | 1762 | 1112 |
| 0055 | | | 1143 | 485 | | | 14.40 D | 70 | 728 | 415 |
| 0056 | | | 1170 | 216 | | | 26.40 D | 57 | 1011 | 159 |
| 0057 | | | 1507 | 31 | | | 48.00 D | 15 | 1491 | 16 |
| 0058 | | | 710 | 24 | | | 48.00 D | 12 | 698 | 12 |
| 0059 | | | 2516 | 364 | | | 31.20 D | 113 | 2265 | 251 |
| 0060 | | | 1185 | 732 | | | 9.00 D | 66 | 519 | 666 |
| 0062 | | | 2932 | 1552 | | | 11.40 D | 177 | 1557 | 1375 |
| 0063 | | | 6313 | 3808 | | | 9.00 D | 343 | 2848 | 3465 |
| 0064 | | | 1281 | 369 | | | 21.60 D | 80 | 992 | 289 |
| | | | 5930 | 2581 | | | 14.40 D | 372 | 3721 | 2209 |

The above information has not been audited, refer accompanying disclaimer of liability.

South Canterbury Free Kindergarten Association

Taxation Depreciation Schedule
For the Year Ended 31 December 2015

| | Private Use % | Date | Orig Cost | Open W.D.V | Add'ns (Sales) | Profit(Loss) on Sale | Dep Method | YTD Dep | Accum Depn | Close W.D.V |
|------|---------------|------|-----------|------------|----------------|----------------------|------------|---------|------------|-------------|
| 0065 | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 0066 | | | 10905 | 4908 | | | 14.40 D | 707 | 6704 | 4201 |
| 0067 | | | 1005 | 353 | | | 18.00 D | 64 | 716 | 289 |
| 0068 | | | 1463 | 414 | | | 21.60 D | 89 | 1138 | 325 |
| | | | 706 | 200 | | | 21.60 D | 43 | 549 | 157 |
| 0069 | | | 6046 | 123 | | | 48.00 D | 59 | 5982 | 64 |
| 0070 | | | | | | | | | | |
| 0071 | | | 1289 | 195 | | | 31.20 D | 61 | 1155 | 134 |
| | | | 910 | 540 | | | 9.00 D | 49 | 419 | 491 |
| 0072 | | | 693 | 376 | | | 11.40 D | 43 | 360 | 333 |
| 0073 | | | 2068 | 1018 | | | 11.40 D | 116 | 1166 | 902 |
| 0074 | | | 577 | 111 | | | 26.40 D | 29 | 495 | 82 |
| 0075 | | | 1175 | 66 | | | 39.60 D | 26 | 1135 | 40 |
| 0076 | | | 5160 | 2760 | | | 11.40 D | 315 | 2715 | 2445 |
| 0077 | | | | | | | | | | |
| 0078 | | | 4916 | 2058 | | | 14.40 D | 296 | 3154 | 1762 |
| 0079 | | | 819 | 348 | | | 14.40 D | 50 | 521 | 298 |
| 0080 | | | 1561 | 714 | | | 14.40 D | 103 | 950 | 611 |
| 0081 | | | 2695 | 21 | | | 33.30 D | 7 | 2681 | 14 |
| 0082 | | | 1748 | 214 | | | 15.00 D | 32 | 1566 | 182 |
| 0083 | | | 419 | 12 | | | 15.00 D | 2 | 409 | 10 |
| 0084 | | | 1851 | 367 | | | 14.40 D | 53 | 1537 | 314 |
| 0085 | | | 285 | 58 | | | 14.40 D | 8 | 235 | 50 |
| 0086 | | | 262 | 22 | | | 20.00 D | 4 | 244 | 18 |
| 0087 | | | 1670 | | | | 48.00 D | | 1670 | |
| 0088 | | | 239 | | | | 48.00 D | | 239 | |
| 0089 | | | 249 | | | | 60.00 D | | 249 | |
| 0090 | | | 250 | 1 | | | 39.60 D | 1 | 250 | |
| 0091 | | | 470 | 44 | | | 18.00 D | 8 | 434 | 36 |
| 0092 | | | 2853 | 835 | | | 10.00 D | 84 | 2102 | 751 |
| 0093 | | | 220 | 23 | | | 12.00 D | 3 | 200 | 20 |
| 0094 | | | 221 | 28 | | | 12.00 D | 3 | 196 | 25 |
| 0095 | | | 2475 | 273 | | | 12.00 D | 33 | 2235 | 240 |
| 0096 | | | 280 | 28 | | | 12.00 D | 3 | 255 | 25 |
| 0097 | | | 1074 | 199 | | | 19.20 D | 38 | 913 | 161 |
| 0098 | | | 3000 | 736 | | | 7.50 D | 55 | 2319 | 681 |
| 0099 | | | 1100 | 5 | | | 26.00 D | 1 | 1096 | 4 |
| 0100 | | | 1000 | 12 | | | 22.00 D | 3 | 991 | 9 |
| 0101 | | | 7961 | 2720 | | | 12.00 D | 326 | 5567 | 2394 |
| 0102 | | | 3399 | 796 | | | 12.00 D | 96 | 2699 | 700 |
| 0103 | | | 601 | 50 | | | 20.00 D | 10 | 561 | 40 |
| 0104 | | | 1200 | 121 | | | 12.00 D | 15 | 1094 | 106 |
| 0105 | | | 2533 | 40 | | | 33.00 D | 13 | 2506 | 27 |
| 0106 | | | 6048 | 628 | | | 20.00 D | 126 | 5546 | 502 |
| 0107 | | | 810 | 256 | | | 10.00 D | 26 | 580 | 230 |
| 0108 | | | 7961 | 2777 | | | 12.00 D | 333 | 5517 | 2444 |
| 0109 | | | 1643 | | | | 80.40 D | | 1643 | |
| 0110 | | | 3144 | 35 | | | 33.00 D | 12 | 3121 | 23 |
| 0111 | | | 1457 | 6 | | | 48.00 D | 3 | 1454 | 3 |
| 0112 | | | 299 | | | | 40.00 D | | 299 | |
| 0113 | | | 300 | 41 | | | 15.00 D | 6 | 265 | 35 |
| 0114 | | | 357 | 16 | | | 25.00 D | 4 | 345 | 12 |
| 0115 | | | 599 | 35 | | | 21.60 D | 8 | 572 | 27 |
| 0116 | | | 1014 | 65 | | | 21.60 D | 14 | 963 | 51 |
| 0117 | | | 2075 | 6 | | | 39.60 D | 2 | 2071 | 4 |
| 0118 | | | 310 | 39 | | | 18.00 D | 7 | 278 | 32 |
| 0119 | | | 265 | 19 | | | 22.00 D | 4 | 250 | 15 |
| 0120 | | | 134 | 22 | | | 15.00 D | 3 | 115 | 19 |
| 0121 | | | 120 | 5 | | | 25.00 D | 1 | 116 | 4 |
| 0122 | | | 400 | 24 | | | 20.00 D | 5 | 381 | 19 |
| 0123 | | | 1324 | 90 | | | 20.00 D | 18 | 1252 | 72 |
| 0124 | | | 320 | 31 | | | 20.00 D | 6 | 295 | 25 |
| 0125 | | | 100 | 33 | | | 10.00 D | 3 | 70 | 30 |
| 0126 | | | 170 | 11 | | | 20.00 D | 2 | 161 | 9 |
| 0127 | | | 659 | 238 | | | 10.00 D | 24 | 445 | 214 |
| 0128 | | | 1250 | 73 | | | 20.00 D | 15 | 1192 | 58 |
| 0129 | | | 160 | 14 | | | 18.00 D | 3 | 149 | 11 |
| | | | 2233 | 184 | | | 18.00 D | 33 | 2082 | 151 |

South Canterbury Free Kindergarten Association

Taxation Depreciation Schedule
For the Year Ended 31 December 2015

| | Private Use % | Date | Orig Cost | Open W.D.V | Add'ns (Sales) | Profit(Loss) on Sale | Dep Method | YTD Dep | Accum Depn | Close W.D.V |
|------|------------------|------|--------------|---------------|-------------------|-------------------------|---------------|------------|---------------|----------------|
| 0130 | | | | | | | | | | |
| 0131 | | | 200 | | | | 50.00 D | | 200 | |
| 0132 | | | 180 | | | | 50.00 D | | 180 | |
| 0133 | | | 180 | | | | 50.00 D | | 180 | |
| 0134 | | | 140 | 1 | | | 33.00 D | 1 | 140 | |
| 0135 | | | 224 | 30 | | | 15.50 D | 5 | 199 | 25 |
| 0136 | | | 499 | 182 | | | 10.00 D | 18 | 335 | 164 |
| 0137 | | | 120 | 7 | | | 20.00 D | 1 | 114 | 6 |
| 0138 | | | 1699 | 823 | | | 14.40 D | 118 | 994 | 705 |
| 0139 | | | 9225 | 4336 | | | 14.40 D | 624 | 5513 | 3712 |
| 0140 | | | 635 | 303 | | | 14.40 D | 44 | 376 | 259 |
| 0141 | | | 3784 | 1833 | | | 14.40 D | 264 | 2215 | 1569 |
| 0142 | | | 528 | 307 | | | 11.40 D | 35 | 256 | 272 |
| 0144 | | | 1529 | 758 | | | 14.40 D | 109 | 880 | 649 |
| 0145 | | | 521 | 28 | | | 50.00 D | 14 | 507 | 14 |
| 0146 | | | 1012 | 583 | | | 12.00 D | 70 | 499 | 513 |
| 0147 | | | 2615 | 1296 | | | 15.00 D | 194 | 1513 | 1102 |
| 0148 | | | 1123 | 574 | | | 14.40 D | 83 | 632 | 491 |
| 0149 | | | 1334 | 563 | | | 18.00 D | 101 | 872 | 462 |
| 0150 | | | 1419 | 680 | | | 14.40 D | 98 | 837 | 582 |
| 0151 | | | 4129 | 2014 | | | 14.40 D | 290 | 2405 | 1724 |
| 0152 | | | 3992 | 748 | | | 40.00 D | 299 | 3543 | 449 |
| 0153 | | | 699 | 512 | | | 22.00 D | 113 | 300 | 399 |
| 0154 | | | 539 | 483 | | | 9.50 D | 46 | 102 | 437 |
| 0155 | | | 11530 | 9917 | | | 12.00 D | 1190 | 2803 | 8727 |
| 0156 | | | 703 | 534 | | | 15.00 D | 80 | 249 | 454 |
| 0157 | | | 658 | 558 | | | 9.50 D | 53 | 153 | 505 |
| 0158 | | | 577 | 490 | | | 9.50 D | 47 | 134 | 443 |
| 0159 | | | 2791 | 2277 | | | 12.00 D | 273 | 787 | 2004 |
| 0160 | | | 1416 | 628 | | | 40.00 D | 251 | 1039 | 377 |
| 0161 | | | 1630 | 724 | | | 40.00 D | 290 | 1196 | 434 |
| 0162 | | | 2568 | 2002 | | | 15.00 D | 300 | 866 | 1702 |
| 0163 | | | 1135 | 935 | | | 12.00 D | 112 | 312 | 823 |
| 0164 | | | 695 | 328 | | | 40.00 D | 131 | 498 | 197 |
| 0165 | | | 502 | 392 | | | 15.00 D | 59 | 169 | 333 |
| 0166 | | | 1168 | 976 | | | 12.00 D | 117 | 309 | 859 |
| 0167 | | | 709 | 413 | | | 33.00 D | 136 | 432 | 277 |
| 0168 | | | 730 | 495 | | | 26.00 D | 129 | 364 | 366 |
| 0169 | | | 890 | 687 | | | 18.00 D | 124 | 327 | 563 |
| 0170 | | | 307 | 208 | | | 26.00 D | 54 | 153 | 154 |
| 0171 | | | 869 | 630 | | | 22.00 D | 139 | 378 | 491 |
| 0172 | | | 1217 | 882 | | | 22.00 D | 194 | 529 | 688 |
| 0173 | | | 410 | 275 | | | 26.00 D | 71 | 206 | 204 |
| 0174 | | | 1773 | 1430 | | | 15.00 D | 215 | 558 | 1215 |
| 0175 | | | 1511 | 1210 | | | 15.00 D | 182 | 483 | 1028 |
| 0176 | | | 4114 | 3316 | | | 15.00 D | 497 | 1295 | 2819 |
| 0177 | | | 457 | 366 | | | 15.00 D | 55 | 146 | 311 |

South Canterbury Free Kindergarten Association

Taxation Depreciation Schedule
For the Year Ended 31 December 2015

| | Private Use % | Date | Orig Cost | Open W.D.V | Add'ns (Sales) | Profit(Loss) on Sale | Dep Method | YTD Dep | Accum Depn | Close W.D.V |
|------|---------------|------------|-----------|------------|----------------|----------------------|------------|---------|------------|-------------|
| 0178 | | | 2280 | 1850 | | | 15.00 D | 278 | 708 | 1572 |
| | | | | | | | | | | |
| 0179 | | | 854 | 729 | | | 12.00 D | 87 | 212 | 642 |
| 0180 | | | 2590 | 1391 | | | 40.00 D | 556 | 1755 | 835 |
| 0181 | | | 1015 | 819 | | | 15.00 D | 123 | 319 | 696 |
| 0182 | | | 884 | 723 | | | 15.00 D | 108 | 269 | 615 |
| 0183 | | | 562 | 462 | | | 15.00 D | 69 | 169 | 393 |
| 0184 | | | 3350 | 1407 | | | 40.00 D | 563 | 2506 | 844 |
| 0185 | | | 3350 | 1407 | | | 40.00 D | 563 | 2506 | 844 |
| | | 20/02/2015 | 2500 | | 2500 | | 40.00 D | 917 | 917 | 1583 |
| 0186 | | 20/03/2015 | 1955 | | 1955 | | 40.00 D | 652 | 652 | 1303 |
| 0187 | | 20/04/2015 | 1955 | | 1955 | | 40.00 D | 587 | 587 | 1368 |
| 0188 | | 08/07/2015 | 972 | | 972 | | 12.00 D | 57 | 57 | 915 |
| 0189 | | | | | | | | | | |
| | | 23/07/2015 | 665 | | 665 | | 12.00 D | 35 | 35 | 630 |
| 0190 | | | | | | | | | | |
| | | 23/07/2015 | 458 | | 458 | | 13.00 D | 26 | 26 | 432 |
| 0191 | | 17/06/2015 | 870 | | 870 | | 7.50 D | 35 | 35 | 835 |
| 0192 | | 31/07/2015 | 590 | | 590 | | 13.00 D | 32 | 32 | 558 |
| 0193 | | | | | | | | | | |
| | | 26/06/2015 | 732 | | 732 | | 13.00 D | 49 | 49 | 683 |
| 0194 | | | | | | | | | | |
| | | 17/08/2015 | 1297 | | 1297 | | 12.00 D | 58 | 58 | 1239 |
| 0195 | | | | | | | | | | |
| | | 07/09/2015 | 1037 | | 1037 | | 12.00 D | 40 | 40 | 997 |
| 0196 | | 22/09/2015 | 2019 | | 2019 | | 13.00 D | 73 | 73 | 1946 |
| 0197 | | | | | | | | | | |
| | | 07/10/2015 | 822 | | 822 | | 14.00 D | 27 | 27 | 795 |
| 0198 | | | | | | | | | | |
| | | 21/10/2015 | 1869 | | 1869 | | 22.00 D | 81 | 81 | 1788 |
| 0199 | | | | | | | | | | |
| | | 18/11/2015 | 1000 | | 1000 | | 12.00 D | 14 | 14 | 986 |
| 0200 | | | | | | | | | | |
| | | 23/11/2015 | 708 | | 708 | | 22.00 D | 17 | 17 | 691 |
| 0201 | | | | | | | | | | |
| | | 18/11/2015 | 994 | | 994 | | 12.00 D | 14 | 14 | 980 |
| 0202 | | | | | | | | | | |
| | | 04/08/2015 | 871 | | 871 | | 40.00 D | 145 | 145 | 726 |
| 0203 | | | | | | | | | | |
| | | 14/09/2015 | 871 | | 871 | | 40.00 D | 104 | 104 | 767 |
| 0204 | | | | | | | | | | |
| | | 22/10/2015 | 2498 | | 2498 | | 67.00 D | 325 | 325 | 2173 |
| 0205 | | | | | | | | | | |
| | | 17/11/2015 | 537 | | 537 | | 12.00 D | 8 | 8 | 529 |
| 0206 | | 15/10/2015 | 2976 | | 2976 | | 9.50 D | 60 | 60 | 2916 |
| 0207 | | | | | | | | | | |
| | | 22/10/2015 | 1150 | | 1150 | | 67.00 D | 150 | 150 | 1000 |
| 0208 | | 09/04/2015 | 3970 | | 3970 | | 15.00 D | 435 | 435 | 3535 |
| 1154 | | | | | | | | | | |
| | | | 815 | 704 | | | 12.00 D | 84 | 195 | 620 |
| 142 | | | 489 | 304 | | | 10.00 D | 30 | 215 | 274 |
| 143 | | | 469 | 22 | | | 50.00 D | 11 | 458 | 11 |
| 144 | | | 503 | 226 | | | 18.00 D | 41 | 318 | 185 |
| 145 | | | | | | | | | | |
| | | | 816 | 471 | | | 11.40 D | 54 | 399 | 417 |
| 151 | | | | | | | | | | |
| | | | 1125 | 606 | | | 15.00 D | 91 | 610 | 515 |
| 152 | | | 806 | 192 | | | 33.00 D | 63 | 677 | 129 |
| 153 | | | | | | | | | | |
| | | | 750 | 506 | | | 12.00 D | 61 | 305 | 445 |
| 154 | | | | | | | | | | |
| | | | 2571 | 710 | | | 33.00 D | 234 | 2096 | 475 |
| 155 | | | | | | | | | | |
| | | | 1052 | 705 | | | 12.00 D | 85 | 432 | 620 |
| 156 | | | | | | | | | | |
| | | | 1129 | 308 | | | 33.00 D | 102 | 923 | 206 |
| 157 | | | | | | | | | | |
| | | | 3275 | 886 | | | 33.00 D | 292 | 2681 | 594 |
| 158 | | | | | | | | | | |
| | | | 801 | 363 | | | 22.00 D | 80 | 518 | 283 |
| 159 | | | | | | | | | | |
| | | | 450 | 240 | | | 18.00 D | 43 | 253 | 197 |
| 160 | | | 939 | 507 | | | 18.00 D | 91 | 523 | 416 |
| 161 | | | | | | | | | | |
| | | | 649 | 185 | | | 33.00 D | 61 | 525 | 124 |
| 162 | | | | | | | | | | |

South Canterbury Free Kindergarten Association

Taxation Depreciation Schedule
For the Year Ended 31 December 2015

| | Private Use % | Date | Orig Cost | Open W.D.V | Add'ns (Sales) | Profit(Loss) on Sale | Dep Method | YTD Dep | Accum Depn | Close W.D.V |
|-----|------------------|------------|--------------|---------------|-------------------|-------------------------|---------------|------------|---------------|----------------|
| 163 | | | 705 | 534 | | | 7.50 D | 40 | 211 | 494 |
| | | | | | | | | | | |
| 164 | | | 4010 | 2862 | | | 12.00 D | 343 | 1491 | 2519 |
| 165 | | | 934 | 720 | | | 12.00 D | 86 | 300 | 634 |
| 166 | | | 1961 | 1310 | | | 18.00 D | 236 | 887 | 1074 |
| 167 | | | 627 | 419 | | | 18.00 D | 75 | 283 | 344 |
| 168 | | | 683 | 465 | | | 18.00 D | 84 | 302 | 381 |
| 169 | | | 2390 | 1886 | | | 12.00 D | 226 | 730 | 1660 |
| 170 | | | 5980 | 2460 | | | 40.00 D | 984 | 4504 | 1476 |
| 171 | | | 3237 | 1395 | | | 40.00 D | 558 | 2400 | 837 |
| 173 | | | 551 | 242 | | | 40.00 D | 97 | 406 | 145 |
| 174 | | | 1065 | 948 | | | 12.00 D | 114 | 231 | 834 |
| 175 | | | 2500 | 1750 | | | 33.00 D | 578 | 1328 | 1172 |
| 176 | | | 2500 | 1768 | | | 33.00 D | 583 | 1315 | 1185 |
| 177 | | | 850 | 601 | | | 33.00 D | 198 | 447 | 403 |
| 178 | | | 850 | 603 | | | 33.00 D | 199 | 446 | 404 |
| 179 | | | 850 | 603 | | | 33.00 D | 199 | 446 | 404 |
| 180 | | | 850 | 606 | | | 33.00 D | 200 | 444 | 406 |
| 181 | | | 587 | 517 | | | 12.00 D | 62 | 132 | 455 |
| 182 | | | 2500 | 1744 | | | 33.00 D | 576 | 1332 | 1168 |
| 183 | | | 2500 | 1744 | | | 33.00 D | 576 | 1332 | 1168 |
| 184 | | | 695 | 549 | | | 33.00 D | 181 | 327 | 368 |
| 185 | | | 435 | 409 | | | 12.00 D | 49 | 75 | 360 |
| 186 | | | 563 | 505 | | | 18.00 D | 91 | 149 | 414 |
| 187 | | | 3900 | 3691 | | | 12.00 D | 443 | 652 | 3248 |
| 188 | | | 1121 | 1033 | | | 18.00 D | 186 | 274 | 847 |
| 189 | | | 435 | 402 | | | 18.00 D | 72 | 105 | 330 |
| 190 | | | 1642 | 1478 | | | 40.00 D | 591 | 755 | 887 |
| 191 | | | 2500 | 2333 | | | 40.00 D | 933 | 1100 | 1400 |
| 192 | | | 916 | 885 | | | 40.00 D | 354 | 385 | 531 |
| 193 | | | 2500 | 2417 | | | 40.00 D | 967 | 1050 | 1450 |
| 194 | | | 2500 | 2417 | | | 40.00 D | 967 | 1050 | 1450 |
| 195 | | | 1030 | 996 | | | 40.00 D | 398 | 432 | 598 |
| 196 | | | 1053 | 974 | | | 18.00 D | 175 | 254 | 799 |
| 197 | | 20/02/2015 | 1200 | | 1200 | | 13.00 D | 143 | 143 | 1057 |
| 198 | | 30/03/2015 | 806 | | 806 | | 13.00 D | 87 | 87 | 719 |
| 199 | | 20/03/2015 | 1040 | | 1040 | | 13.00 D | 113 | 113 | 927 |
| 200 | | 11/05/2015 | 5180 | | 5180 | | 20.00 D | 691 | 691 | 4489 |
| 211 | | 12/06/2015 | 643 | | 643 | | 40.00 D | 150 | 150 | 493 |
| 212 | | 22/06/2015 | 3129 | | 3129 | | 20.00 D | 365 | 365 | 2764 |
| | | 20/05/2015 | 625 | | 625 | | 67.00 D | 279 | 279 | 346 |
| | | | 487903 | 166454 | 45938 | | | 37365 | 312876 | 175027 |

South Canterbury Free Kindergarten Association

Taxation Depreciation Schedule
For the Year Ended 31 December 2015

| | Private Use % | Date | Orig Cost | Open W.D.V | Add'ns (Sales) | Profit(Loss) on Sale | Dep Method | YTD Dep | Accum Depn | Close W.D.V |
|----------------|------------------|------|--------------|---------------|-------------------|-------------------------|---------------|------------|---------------|----------------|
| 752 | | | | | | | | | | |
| 00005 | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 0001 | | | 2790 | 2069 | | | 33.00 D | 683 | 1404 | 1386 |
| 0002 | | | 760 | 129 | | | 40.00 D | 52 | 683 | 77 |
| 0003 | | | 549 | 170 | | | 33.00 D | 56 | 435 | 114 |
| 0004 | | | 765 | 410 | | | 40.00 D | 164 | 519 | 246 |
| 0005 | | | 9500 | 7045 | | | 33.00 D | 2325 | 4780 | 4720 |
| 0006 | | | 1150 | 841 | | | 33.00 D | 278 | 587 | 563 |
| 0007 | | | 949 | 778 | | | 33.00 D | 257 | 428 | 521 |
| | | | 1868 | 1522 | | | 33.00 D | 502 | 848 | 1020 |
| | | | 18331 | 12964 | | | | 4317 | 9684 | 8647 |
| Less disposals | | | 1022 | | | | | | | |
| | | | 3048116 | 2136891 | 183797 | 40 | | 124748 | 852137 | 2195979 |