Financial Statements
For the year ended 30 June 2024

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Your committee members submit the financial accounts of the Hornsby Kuring-gai District Tennis Association Incorporated for the financial year ended 30 June 2024.

Committee Members

The names of committee members at the date of this report are:

Rosalind Read (President)
Kaska Musial-Gabrys (Vice President)
Lyall Pogue (Treasurer)
Margaret Stirling (Secretary)
Theresa Johnson
Laneth Bissett
Stuart Hillier

Principal Activities

Mike Taheri Mehr

The principal activities of the association during the financial year were: Operating two tennis centres and ancillary activities.

Significant Changes

No significant change in the nature of these activities occurred during the year.

Operating Result

The deficit from ordinary activities after providing for income tax amounted to

| Year ended | Year ended |
|--------------|--------------|
| 30 June 2023 | 30 June 2024 |
| \$ | \$ |
| 57,702 | (81,306) |

Committee's Report For the year ended 30 June 2024

Signed in accordance with a resolution of the Members of the Committee on:

| Rois 1 | lood. | |
|--------------------|--------------------|-----|
| Rosalind Read (Pre | sident) | |
| Musia | l | |
| Kaska Musial-Gabi | rys (Vice Presiden | nt) |

Income and Expenditure Statement For the year ended 30 June 2024

| | 2024 \$ | 2023 \$ |
|-----------------------------------|------------|------------|
| Income | | |
| Competitions, events & court hire | 276,463 | 281,089 |
| Membership | 22,958 | 16,835 |
| Grant, sponsorship & assistance | 13,525 | 72,047 |
| Interest received | 122 | 313 |
| Totalincome | 313,068 | 370,283 |
| Expenses | | |
| Accountancy | 6,470 | 2,840 |
| Advertising and promotion | 17,375 | 1,051 |
| Bank Fees and charges | 1,579 | 1,638 |
| Centre & grounds management | 70,752 | 23,980 |
| Clubhouse & court supplies | 16,782 | 16,935 |
| Cleaning & maintenance | 19,443 | 26,028 |
| Competition & tennis activities | 26,094 | 32,079 |
| Computer maintenance | 2,235 | 552 |
| Depreciation | 82,827 | 65,565 |
| Electricity | 10,107 | 9,495 |
| Filing Fees | 228 | 212 |
| Insurance | 8,854 | 1,727 |
| Long service leave | (2,690) | 2,690 |
| Office costs | 3,146 | 3,012 |
| Postage | 249 | 218 |
| Printing & stationery | 1,028 | 493 |
| Rent | 43,849 | 40,780 |
| Repairs & maint | 1,617 | 2,783 |
| Salaries - ordinary | 55,990 | 52,196 |
| Signwriting | 48 | 185 |
| Sponsorship and promotions | 2,573 | 5,999 |
| Subscriptions | 10,867 | 9,002 |
| Superannuation | 6,159 | 4,950 |
| Telephone | 2,426 | 2,560 |
| Trade waste | 4,857 | 4,602 |
| Workers compensation | 1,509 | 1,007 |
| Total expenses | 394,375 | 312,581 |

Income and Expenditure Statement For the year ended 30 June 2024

| | 2024 | 2023 |
|--|-----------|-----------|
| | \$ | \$ |
| Profit (loss) from ordinary activities before income tax | (81,306) | 57,702 |
| Income tax revenue relating to ordinary activities | | |
| Profit (loss) from ordinary activities after income tax | (81,306) | 57,702 |
| Profit from extraordinary items after related income tax | | 303,880 |
| Net profit (loss) attributable to the association | (81,306) | 361,582 |
| Total changes in equity of the association | (81,306) | 361,582 |
| Opening retained profits | 1,440,733 | 1 070 151 |
| Opening retained profits | 1,440,733 | 1,079,151 |
| Net profit (loss) attributable to the association | (81,306) | 361,582 |
| Closing retained profits | 1,359,427 | 1,440,733 |

Balance Sheet as at 30 June 2024

| | Note | 2024 \$ | 2023 \$ |
|--------------------------------------|------|------------|------------|
| Assets | | | |
| Current Assets | | | |
| Cash assets | | 64,256 | 50,883 |
| Receivables | | 5,350 | 43,614 |
| Current tax assets | | 8,551 | 6,117 |
| Total Current Assets | | 78,158 | 100,614 |
| Non-Current Assets | | | |
| Other financial assets | | 6,150 | 6,150 |
| Property, plant and equipment | | 1,291,770 | 1,351,459 |
| Total Non-Current Assets | | 1,297,920 | 1,357,609 |
| Total Assets | | 1,376,077 | 1,458,223 |
| Liabilities | | | |
| Current Liabilities | | | |
| Payables | | | 1,853 |
| Current tax liabilities | | 1,833 | 2,236 |
| Total Current Liabilities | | 1,833 | 4,089 |
| Non-Current Liabilities | | | |
| Provisions | | 14,817 | 13,401 |
| Total Non-Current Liabilities | | 14,817 | 13,401 |
| Total Liabilities | | 16,650 | 17,490 |
| Net Assets | | 1,359,427 | 1,440,733 |
| Members' Funds | | | |
| | | | |
| Retained profits | | 1,359,427 | 1,440,733 |

Notes to the Financial Statements For the year ended 30 June 2024

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act of New South Wales. In the opinion of the committee the association is not a reporting entity because it is not reasonable to expect the existence of users who rely on the association's general purpose financial statements for information useful to them for making and evaluating decisions about the allocation of resources.

The financial report has been prepared in accordance with the Associations Incorporations Act of New South Wales, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: Presentation of Financial Statements, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1031: Materiality and AASB 1054: Australian Additional Disclosures.

The association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicated that it does not have any subsidiaries, associates or joint ventures. Hence, the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

The association has not assessed whether these special purpose financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

The financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Accounts Receivables and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

(b) Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Notes to the Financial Statements For the year ended 30 June 2024

(c) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

(d) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

(e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

(f) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Detailed Balance Sheet as at 30 June 2024

| | Note | 2024 \$ | 2023 \$ |
|-----------------------------|--------|------------|------------|
| Current Assets | | | |
| Cash Assets | | | |
| St George Acct | | 31,174 | 17,798 |
| St George -GCSFF BTC | | 33,082 | 33,082 |
| ING Direct | _ | | 2 |
| | - - | 64,256 | 50,883 |
| Receivables | | | |
| Trade debtors | | 5,350 | 43,614 |
| | - - | 5,350 | 43,614 |
| Current Tax Assets | | | |
| GST collected | | (30,553) | (67,567) |
| GST paid | | 37,313 | 65,314 |
| GST instalment paid | _ | 1,792 | 8,370 |
| | - | 8,551 | 6,117 |
| Total Current Assets | - | 78,158 | 100,614 |

Detailed Balance Sheet as at 30 June 2024

| | Note | 2024 \$ | 2023 \$ |
|---|------|------------|------------|
| Non-Current Assets | | | |
| Other Financial Assets | | | |
| Other security deposits | | 6,150 | 6,150 |
| | | 6,150 | 6,150 |
| Property, Plant and Equipment | | | |
| Property improvements Mills Park | | 918,305 | 895,167 |
| Less: Accumulated depreciation | | (509,818) | (464,849) |
| Leasehold improvements Berowa | | 34,178 | 34,178 |
| Less: Accumulated depreciation | | (47,742) | (44,617) |
| Berowra Rejuvenation Project | | 44,866 | 44,866 |
| Berowra Rejuvenation Courts Project | | 155,958 | 155,958 |
| Berowra Clubhouse project | | 217,622 | 217,622 |
| Berowra Solar System | | 370,913 | 370,913 |
| Berowra Carpark | | 112,301 | 112,301 |
| Plant & equipment - furniture, fittings | | 52,969 | 52,969 |
| Less: Accumulated depreciation | | (57,783) | (23,050) |
| | | 1,291,770 | 1,351,459 |
| Total Non-Current Assets | | 1,297,920 | 1,357,609 |
| Total Assets | | 1,376,077 | 1,458,223 |
| Current Liabilities | | | |
| Payables | | | |
| Unsecured: | | | |
| Trade creditors | | | 1,853 |
| | | | 1,853 |
| Current Tax Liabilities | | | |
| Amounts withheld from salary and wages | | 1,833 | 2,236 |
| | | 1,833 | 2,236 |
| Total Current Liabilities | | 1,833 | 4,089 |

Detailed Balance Sheet as at 30 June 2024

| | Note | 2024 \$ | 2023 \$ |
|----------------------------------|------|------------|------------|
| Non-Current Liabilities | | | |
| Provisions | | | |
| Provision for Long Service Leave | | 14,817 | 13,401 |
| | | 14,817 | 13,401 |
| Total Non-Current Liabilities | | 14,817 | 13,401 |
| Total Liabilities | | 16,650 | 17,490 |
| Net Assets | | 1,359,427 | 1,440,733 |
| | | | |
| Members' Funds | | | |
| Accumulated surplus (deficit) | | 1,359,427 | 1,440,733 |
| Total Members' Funds | | 1,359,427 | 1,440,733 |

Statement by Members of the Committee For the year ended 30 June 2024

The Committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee the Income and Expenditure Statement, Statement of Financial Position, and Notes to the Financial Statements:

- 1. Presents fairly the financial position of Hornsby Kuring-gai District Tennis Association Incorporated as at 30 June 2024 and its performance for the year ended on that date.
- 2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

The Committee is responsible for the reliability, accuracy and completeness of the accounting records and the disclosure of all material and relevant information.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

| Roid Road. | |
|--------------------------------------|--|
| Rosalind Read (President) President | |
| Musial | |
| Kaska Musial-Gabrys (Vice President) | |

Type text here

Certificate by Member of the Committee For the year ended 30 June 2024

| I, F | Rosalind Read (F | President) of | [ENTER | ADDRESS], | and I, | Kaska l | Musial-C | Gabrys (| Vice 1 | President |) |
|------|------------------|---------------|--------|-----------|--------|---------|----------|----------|--------|-----------|---|
| of | ENTER ADDR | RESS] certify | that: | | | | | | | | |

- a. We attended the annual general meeting of the association held on .
- b. The financial statements for the year ended 30 June 2024 were submitted to the members of the association at its annual general meeting.

| Dated | |
|--------------------------------------|--|
| | |
| Rosalind Read (President) | |
| Committee Member | |
| | |
| | |
| | |
| Kaska Musial-Gabrys (Vice President) | |
| Committee Member | |

Depreciation Schedule for the year ended 30 June, 2024

| | | | | | DISPO | SAL ADD | ITION | DEPRECIAT | | DEPRECIATION | | | PROF | ΊΤ | LOSS | | |
|-------------------------------------|---------------------|---------|------|---------|-------|-------------|--------|-----------|-------|--------------|--------|------|---------|--------|-------|---------|------|
| | | Total | Priv | OWDV | Date | Consid Date | Cost | Value | Т | Rate | Deprec | Priv | CWDV | Upto + | Above | Total - | Priv |
| Property improve | ements - Mills Par | ·k | | | | | | | | | | | | | | | |
| General Items | 340,952.00 01/07/02 | 340,952 | 0.00 | 0 | | 0 | 0 | 0 | Р | 11.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Improvements 2014 | 1,694.00 31/03/14 | 1,694 | 0.00 | 0 | | 0 | 0 | 0 | Ρ | 11.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Air Con Asquith | 1,368.00 01/12/14 | 1,368 | 0.00 | 58 | | 0 | 0 | 58 | Ρ | 11.10 | 58 | 0 | 0 | 0 | 0 | 0 | 0 |
| LED Lights and Installation | 119,921.00 01/07/18 | 119,921 | 0.00 | 38,086 | | 0 | 0 | 38,086 | Р | 11.10 | 13,311 | 0 | 24,775 | 0 | 0 | 0 | 0 |
| Heating System (Wall) | 7,300.00 01/07/18 | 7,300 | 0.00 | 2,356 | | 0 | 0 | 2,356 | Ρ | 11.10 | 810 | 0 | 1,546 | 0 | 0 | 0 | 0 |
| Improvements 2017 | 4,825.00 01/07/18 | 4,825 | 0.00 | 1,664 | | 0 | 0 | 1,664 | Ρ | 11.10 | 536 | 0 | 1,128 | 0 | 0 | 0 | 0 |
| Tennis Court Grass | 4,500.00 01/07/18 | 4,500 | 0.00 | 1,722 | | 0 | 0 | 1,722 | Ρ | 11.10 | 500 | 0 | 1,222 | 0 | 0 | 0 | 0 |
| Court Resurface 5 & 6 | 58,730.00 01/07/19 | 58,730 | 0.00 | 49,919 | | 0 | 0 | 49,919 | Ρ | 5.00 | 2,937 | 0 | 46,982 | 0 | 0 | 0 | 0 |
| Court Resurface 9 & 10 | 73,349.00 12/02/21 | 73,349 | 0.00 | 64,618 | | 0 | 0 | 64,618 | Ρ | 5.00 | 3,667 | 0 | 60,951 | 0 | 0 | 0 | 0 |
| Concrete Stairs to Court 4 & | 14,200.00 17/06/21 | 14,200 | 0.00 | 12,029 | | 0 | 0 | 12,029 | Р | 7.50 | 1,065 | 0 | 10,964 | 0 | 0 | 0 | 0 |
| Plumbing | 0.00 | 6,986 | 0.00 | 6,436 | | 0 | 0 | 6,436 | Ρ | 5.00 | 349 | 0 | 6,087 | 0 | 0 | 0 | 0 |
| Electrical | 0.00 | 4,357 | 0.00 | 4,134 | | 0 | 0 | 4,134 | Ρ | 5.00 | 218 | 0 | 3,916 | 0 | 0 | 0 | 0 |
| Fencing | 0.00 | 7,890 | 0.00 | 7,493 | | 0 | 0 | 7,493 | Ρ | 5.00 | 394 | 0 | 7,099 | 0 | 0 | 0 | 0 |
| Court Resurface-7,8 and 1 | 0.00 | 113,458 | 0.00 | 106,961 | | 0 | 0 | 106,961 | Р | 5.00 | 5,673 | 0 | 101,288 | 0 | 0 | 0 | 0 |
| Emergency Lighting Installation | 0.00 | 4,196 | 0.00 | 3,798 | | 0 | 0 | 3,798 | Р | 11.10 | 466 | 0 | 3,332 | 0 | 0 | 0 | 0 |
| Tennis Court Grass | 0.00 | 129,491 | 0.00 | 129,097 | | 0 | 0 | 129,097 | Ρ | 11.10 | 14,374 | 0 | 114,723 | 0 | 0 | 0 | 0 |
| Pedestrian Gate | 0.00 | 1,950 | 0.00 | 1,948 | | 0 | 0 | 1,948 | Ρ | 11.10 | 216 | 0 | 1,732 | 0 | 0 | 0 | 0 |
| Tennis court gate & security system | 0.00 | 18,849 | 0.00 | 0 | | 0 08/05/24 | 18,849 | 18,849 | Р | 11.10 | 309 | 0 | 18,540 | 0 | 0 | 0 | 0 |
| LED flood light system | 0.00 | 4,288 | 0.00 | 0 | | 0 26/04/24 | 4,288 | 4,288 | Ρ | 11.10 | 86 | 0 | 4,202 | 0 | 0 | 0 | 0 |
| | _ | 918,304 | _ | 430,319 | _ | 0 | 23,137 | 453,456 | | _ | 44,969 | 0 | 408,487 | | | | |
| | | | | | | | | Deduct Pr | ivate | Portion | 0 | | | | | | |
| | | | | | | | | Net | Depi | reciation | 44,969 | | | | | | |

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

| | | | | | DISPO | DISPOSAL | | ON | DEPRECIATI | | | | | | PRO | FIT | LOSS | | |
|------------------------------------|--------------------|--------|------|--------|-------|----------|------|------|------------|------|------------|--------|------|--------|--------|-------|---------|------|--|
| | | Total | Priv | OWDV | Date | Consid | Date | Cost | Value | Т | Rate | Deprec | Priv | CWDV | Upto + | Above | Total - | Priv | |
| Leasehold improv | vements - Berowra | | | | | | | | | | | | | | | | | | |
| Berowra -Kitchen and Improvements | 7,175.00 04/11/14 | 7,175 | 0.00 | 274 | | 0 | | 0 | 274 | Р | 11.10 | 274 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Berowra-Locking Systems& Camera | 11,358.00 01/03/19 | 11,358 | 0.00 | 5,893 | | 0 | | 0 | 5,893 | Р | 11.10 | 1,261 | 0 | 4,632 | 0 | 0 | 0 | 0 | |
| Berowra-Burglar alarm systems | 3,091.00 01/07/19 | 3,091 | 0.00 | 1,237 | | 0 | | 0 | 1,237 | Р | 20.00 | 618 | 0 | 619 | 0 | 0 | 0 | 0 | |
| Plumbing | 0.00 | 6,909 | 0.00 | 6,335 | | 0 | | 0 | 6,335 | Ρ | 5.00 | 345 | 0 | 5,990 | 0 | 0 | 0 | 0 | |
| Berowra electrical booking system | 0.00 | 5,645 | 0.00 | 5,386 | | 0 | | 0 | 5,386 | Р | 11.10 | 627 | 0 | 4,759 | 0 | 0 | 0 | 0 | |
| | _ | | _ | | | | | | | | _ | | | | | | | | |
| | | 34,178 | | 19,125 | | 0 | | 0 | 19,125 | | | 3,125 | 0 | 16,000 | | | | | |
| | | | | | | | | | Deduct Pri | vate | Portion | 0 | | | | | | | |
| | | | | | | | | | Net I | Depr | eciation _ | 3,125 | | | | | | | |

| | | | | | DISPO | SAL | ADDI | ION | | EPRECIA | | | | PROFIT | | LOSS | | |
|------------------------------------|------|---------|------|---------|-------|--------|------|------|-----------------------|---------|-----------|--------|------|---------|--------|-------|---------|------|
| | | Total | Priv | OWDV | Date | Consid | Date | Cost | Value | Т | Rate | Deprec | Priv | CWDV | Upto + | Above | Total - | Priv |
| Berowra Carpark | | | | | | | | | | | | | | | | | | |
| Tier 1 group | 0.00 | 1,000 | 0.00 | 958 | | 0 | | 0 | 958 | Р | 2.50 | 25 | 0 | 933 | 0 | 0 | 0 | 0 |
| Smart Commercial Solar | 0.00 | 57,080 | 0.00 | 55,532 | | 0 | | 0 | 55,532 | Р | 2.50 | 1,427 | 0 | 54,105 | 0 | 0 | 0 | 0 |
| Carpark Pavement | 0.00 | 15,137 | 0.00 | 14,808 | | 0 | | 0 | 14,808 | Р | 2.50 | 378 | 0 | 14,430 | 0 | 0 | 0 | 0 |
| Carpark Bollard | 0.00 | 840 | 0.00 | 823 | | 0 | | 0 | 823 | Р | 2.50 | 21 | 0 | 802 | 0 | 0 | 0 | 0 |
| Carpark - Solar Power System | 0.00 | 15,606 | 0.00 | 15,354 | | 0 | | 0 | 15,354 | Р | 2.50 | 390 | 0 | 14,964 | 0 | 0 | 0 | 0 |
| Carpark Pavement - Tier 1 group | 0.00 | 22,637 | 0.00 | 22,294 | | 0 | | 0 | 22,294 | Р | 2.50 | 566 | 0 | 21,728 | 0 | 0 | 0 | 0 |
| | | 112,300 | | 109,769 | | 0 | _ | 0 | 109,769 Deduct Pri | vate | Portion | 2,807 | 0 | 106,962 | | | | |
| | | | | | | | | | Net I | Depre | eciation_ | 2,807 | | | | | | |

Depreciation Schedule for the year ended 30 June, 2024

| | | | | | DISPOSAL A | | ADDIT | ADDITION | | | DEPRECIATION | | | | PROF | | | |
|---------------------------------------|------|---------|------|---------|------------|--------|-------|----------|------------|-------|--------------|--------|------|---------|--------|-------|---------|------|
| | | Total | Priv | OWDV | Date | Consid | Date | Cost | Value | Т | Rate | Deprec | Priv | CWDV | Upto + | Above | Total - | Priv |
| Berowra Solar Syste | em | | | | | | | | | | | | | | | | | |
| Solar Design | 0.00 | 169,336 | 0.00 | 164,198 | | 0 | | 0 | 164,198 | Р | 2.50 | 4,233 | 0 | 159,965 | 0 | 0 | 0 | 0 |
| Energy Storage System installation | 0.00 | 36,781 | 0.00 | 36,018 | | 0 | | 0 | 36,018 | Р | 2.50 | 919 | 0 | 35,099 | 0 | 0 | 0 | 0 |
| Solar Design work | 0.00 | 2,386 | 0.00 | 2,339 | | 0 | | 0 | 2,339 | Р | 2.50 | 60 | 0 | 2,279 | 0 | 0 | 0 | 0 |
| Solar system - EV charger supply work | 0.00 | 33,663 | 0.00 | 33,008 | | 0 | | 0 | 33,008 | Р | 2.50 | 842 | 0 | 32,166 | 0 | 0 | 0 | 0 |
| Solar design - EV Charging Slab | 0.00 | 13,000 | 0.00 | 12,750 | | 0 | | 0 | 12,750 | Р | 2.50 | 325 | 0 | 12,425 | 0 | 0 | 0 | 0 |
| Berowa Solar System work | 0.00 | 1,075 | 0.00 | 1,055 | | 0 | | 0 | 1,055 | Р | 2.50 | 27 | 0 | 1,028 | 0 | 0 | 0 | 0 |
| Solar connection & charges work | 0.00 | 5,848 | 0.00 | 5,746 | | 0 | | 0 | 5,746 | Р | 2.50 | 146 | 0 | 5,600 | 0 | 0 | 0 | 0 |
| Installation Solar Power System | 0.00 | 50,000 | 0.00 | 49,171 | | 0 | | 0 | 49,171 | Р | 2.50 | 1,250 | 0 | 47,921 | 0 | 0 | 0 | 0 |
| EV Charging Station Switchboard | 0.00 | 8,636 | 0.00 | 8,495 | | 0 | | 0 | 8,495 | Р | 2.50 | 216 | 0 | 8,279 | 0 | 0 | 0 | 0 |
| Tritium Chargefox | 0.00 | 4,333 | 0.00 | 4,267 | | 0 | | 0 | 4,267 | Р | 2.50 | 108 | 0 | 4,159 | 0 | 0 | 0 | 0 |
| Solar Design Connection | 0.00 | 3,000 | 0.00 | 2,955 | | 0 | | 0 | 2,955 | Р | 2.50 | 75 | 0 | 2,880 | 0 | 0 | 0 | 0 |
| Solar System Fencing installation | 0.00 | 16,136 | 0.00 | 15,939 | | 0 | | 0 | 15,939 | Р | 2.50 | 403 | 0 | 15,536 | 0 | 0 | 0 | 0 |
| Solar Power System | 0.00 | 26,019 | 0.00 | 25,853 | | 0 | | 0 | 25,853 | Р | 2.50 | 651 | 0 | 25,202 | 0 | 0 | 0 | 0 |
| Solar Power battery system | 0.00 | 700 | 0.00 | 696 | | 0 | | 0 | 696 | Р | 2.50 | 17 | 0 | 679 | 0 | 0 | 0 | 0 |
| | | | _ | | | | | | | | _ | | | | | | | |
| | | 370,913 | | 362,490 | | 0 | | 0 | 362,490 | | | 9,272 | 0 | 353,218 | | | | |
| | | | | | | | | | Deduct Pri | ıvate | Portion — | 0 | | | | | | |
| | | | | | | | | | Net | Depre | eciation | 9,272 | | | | | | |

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

| | | | | | DISPO | SAL | ADDITI | DEPRECIATION | | | | | | PROFI | Т | LOSS | | |
|--------------------------------------|-----------|---------|------|---------|-------|--------|--------|--------------|------------|-------|----------|--------|------|---------|--------|-------|---------|------|
| | | Total | Priv | OWDV | Date | Consid | Date | Cost | Value | Т | Rate | Deprec | Priv | CWDV | Upto + | Above | Total - | Priv |
| Berowra Clubhous | e project | | | | | | | | | | | | | | | | | |
| Clubhouse | 0.00 | 215,844 | 0.00 | 208,349 | | 0 | | 0 | 208,349 | Р | 2.50 | 5,396 | 0 | 202,953 | 0 | 0 | 0 | 0 |
| Berowa Clubhouse capital improvement | 0.00 | 1,080 | 0.00 | 1,055 | | 0 | | 0 | 1,055 | Р | 2.50 | 27 | 0 | 1,028 | 0 | 0 | 0 | 0 |
| Refrigerator | 0.00 | 698 | 0.00 | 614 | | 0 | | 0 | 614 | Р | 15.00 | 105 | 0 | 509 | 0 | 0 | 0 | 0 |
| | | | _ | - | _ | | | | | | | | | | | | | |
| | | 217,622 | | 210,018 | | 0 | | 0 | 210,018 | | | 5,528 | 0 | 204,490 | | | | |
| | | | | | | | | | Deduct Pri | ivate | Portion | 0 | | | | | | |
| | | | | | | | | | | | _ | | | | | | | |
| | | | | | | | | | Net I | Depre | eciation | 5,528 | | | | | | |

| | | | | | DISPOSAL ADDITION | | | | D | EPRECIA | TION | | | PROFI | Т | LOSS | | |
|--|-------------|--------|------|--------|-------------------|--------|------|------|------------|---------|------------|--------|------|--------|--------|-------|---------|------|
| | | Total | Priv | OWDV | Date | Consid | Date | Cost | Value | Т | Rate | Deprec | Priv | CWDV | Upto + | Above | Total - | Priv |
| Berowra Rejuvenat | ion Project | | | | | | | | | | | | | | | | | |
| Rejuvenation | 0.00 | 5,621 | 0.00 | 5,462 | | 0 | | 0 | 5,462 | Р | 2.50 | 141 | 0 | 5,321 | 0 | 0 | 0 | 0 |
| Concrete work - park access | 0.00 | 1,553 | 0.00 | 1,551 | | 0 | | 0 | 1,551 | Р | 2.50 | 39 | 0 | 1,512 | 0 | 0 | 0 | 0 |
| Berowra capital work - brick wall etc | 0.00 | 10,450 | 0.00 | 10,281 | | 0 | | 0 | 10,281 | Р | 2.50 | 261 | 0 | 10,020 | 0 | 0 | 0 | 0 |
| Berowra Landscape work | 0.00 | 14,082 | 0.00 | 13,671 | | 0 | | 0 | 13,671 | Р | 5.00 | 704 | 0 | 12,967 | 0 | 0 | 0 | 0 |
| Electrical - main switch board | 0.00 | 10,500 | 0.00 | 10,349 | | 0 | | 0 | 10,349 | Р | 5.00 | 525 | 0 | 9,824 | 0 | 0 | 0 | 0 |
| LED lights & security cameras | 0.00 | 2,660 | 0.00 | 2,611 | | 0 | | 0 | 2,611 | Р | 11.10 | 295 | 0 | 2,316 | 0 | 0 | 0 | 0 |
| | | | _ | | | | | | | | | | | | | | | |
| | | 44,866 | | 43,925 | | 0 | | 0 | 43,925 | | | 1,965 | 0 | 41,960 | | | | |
| | | | | | | | | | Deduct Pri | vate | Portion | 0 | | | | | | |
| | | | | | | | | | Net I | Depre | eciation _ | 1,965 | | | | | | |

| | | | | | DISPO | DSAL | ADDIT | ΓΙΟΝ | DEPRECIATION | | | | | | PROF | IT | LOSS | |
|--------------------|---------------|---------|------|---------|-------|--------|-------|------|--------------|-------|------------|--------|------|---------|--------|-------|---------|------|
| | | Total | Priv | OWDV | Date | Consid | Date | Cost | Value | Т | Rate | Deprec | Priv | CWDV | Upto + | Above | Total - | Priv |
| Berowra Rejuvenati | on Courts Pro | oject | | | | | | | | | | | | | | | | |
| Courts Resurface | 0.00 | 155,958 | 0.00 | 145,895 | | 0 | | 0 | 145,895 | Р | 5.00 | 7,798 | 0 | 138,097 | 0 | 0 | 0 | 0 |
| | | | _ | | _ | | _ | | | | _ | | | | | | | |
| | | 155,958 | | 145,895 | | 0 | | 0 | 145,895 | | | 7,798 | 0 | 138,097 | | | | |
| | | | | | | | | | Deduct Pri | vate | Portion | 0 | | | | | | |
| | | | | | | | | | | _ | _ | | | | | | | |
| | | | | | | | | | Net I | Depre | eciation _ | 7,798 | | | | | | |

| | | | | | DISPO | SAL | ADDITIO | ON | DEPRECIAT | | ATION | | | PROFI | Т | LOSS | | |
|-----------------------------|-------------------|--------|------|--------|-------|--------|---------|------|------------|-------|----------|--------|------|--------|--------|-------|---------|------|
| | | Total | Priv | OWDV | Date | Consid | Date | Cost | Value | Т | Rate | Deprec | Priv | CWDV | Upto + | Above | Total - | Priv |
| Plant & Equipmen | t | | | | | | | | | | | | | | | | | |
| Coffee Machine | 0.00 | 6,400 | 0.00 | 4,692 | | 0 | | 0 | 4,692 | Ρ | 20.00 | 1,280 | 0 | 3,412 | 0 | 0 | 0 | 0 |
| Outdoor Furniture | 0.00 | 14,084 | 0.00 | 9,469 | | 0 | | 0 | 9,469 | Р | 20.00 | 2,817 | 0 | 6,652 | 0 | 0 | 0 | 0 |
| Furniture Chair | 2,414.00 13/08/02 | 2,414 | 0.00 | 0 | | 0 | | 0 | 0 | Ρ | 20.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sun Shade | 4,481.00 01/03/04 | 4,481 | 0.00 | 0 | | 0 | | 0 | 0 | Ρ | 20.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Defibrillator | 2,273.00 01/07/18 | 2,273 | 0.00 | 475 | | 0 | | 0 | 475 | Ρ | 20.00 | 455 | 0 | 20 | 0 | 0 | 0 | 0 |
| Laptop | 1,394.00 01/07/19 | 1,394 | 0.00 | 0 | | 0 | | 0 | 0 | Ρ | 40.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Outdoor Blue Seats (4) | 2,713.00 01/07/19 | 2,713 | 0.00 | 1,900 | | 0 | | 0 | 1,900 | Р | 10.00 | 271 | 0 | 1,629 | 0 | 0 | 0 | 0 |
| Safe | 550.00 18/12/20 | 550 | 0.00 | 411 | | 0 | | 0 | 411 | Ρ | 10.00 | 55 | 0 | 356 | 0 | 0 | 0 | 0 |
| Ryobi Power Tool Range | 573.00 23/10/20 | 573 | 0.00 | 264 | | 0 | | 0 | 264 | Р | 20.00 | 115 | 0 | 149 | 0 | 0 | 0 | 0 |
| Hand Dryer | 535.00 25/02/21 | 535 | 0.00 | 411 | | 0 | | 0 | 411 | Ρ | 10.00 | 54 | 0 | 357 | 0 | 0 | 0 | 0 |
| Outdoor Blue Seats (6) | 4,469.00 16/10/20 | 4,469 | 0.00 | 3,259 | | 0 | | 0 | 3,259 | Ρ | 10.00 | 447 | 0 | 2,812 | 0 | 0 | 0 | 0 |
| Outdoor Blue Seats (10) | 7,474.00 26/03/21 | 7,474 | 0.00 | 5,781 | | 0 | | 0 | 5,781 | Ρ | 10.00 | 747 | 0 | 5,034 | 0 | 0 | 0 | 0 |
| 2 Mist Fans | 1,345.00 26/11/20 | 1,345 | 0.00 | 647 | | 0 | | 0 | 647 | Ρ | 20.00 | 269 | 0 | 378 | 0 | 0 | 0 | 0 |
| Gas Heater | 1,491.00 10/06/21 | 1,491 | 0.00 | 878 | | 0 | | 0 | 878 | Ρ | 20.00 | 298 | 0 | 580 | 0 | 0 | 0 | 0 |
| Lobster Sports Equipment | 0.00 | 2,773 | 0.00 | 1,733 | | 0 | | 0 | 1,733 | Р | 20.00 | 555 | 0 | 1,178 | 0 | 0 | 0 | 0 |
| | | | _ | | _ | | | | | | | | | | | | | |
| | | 52,969 | | 29,920 | | 0 | | 0 | 29,920 | | | 7,363 | 0 | 22,557 | | | | |
| | | | | | | | | | Deduct Pri | ivate | Portion | 0 | | | | | | |
| | | | | | | | | | Net | Depr | eciation | 7,363 | | | | | | |