# MERCURY BAY GAME FISHING CLUB (INC)



## **FINANCIAL REPORTS**

For the Period

1 July 2024 To 30 June 2025

# **Financial Statements**

Mercury Bay Game Fishing Club Incorporated For the year ended 30 June 2025

Prepared by UHY Haines Norton (Auckland) Limited

## **Contents**

- 3 **Auditors Report**
- 5 **Trading Accounts**
- 13 Statement of Profit or Loss
- Balance Sheet 16
- Statement of Changes in Equity 18
- Depreciation Schedule 19
- Notes to the Financial Statements 22

Page 2 of 24

## **Auditors Report**

Mercury Bay Game Fishing Club Incorporated For the year ended 30 June 2025





Financial Statements Mercury Bay Game Fishing Club Incorporated Page 4 of 24

# **Trading Accounts**

# Mercury Bay Game Fishing Club Incorporated For the year ended 30 June 2025

	2025	2024
ar Trading Account		
Revenue		
Bar Sales	603,540	682,46
Total Revenue	603,540	682,46
Cost of Sales		
Bar Opening Stock	21,160	30,95
Bar Keg Purchases	127,099	135,36
Bar Purchases	111,788	112,45
Bar Sundry Purchases	1,722	80
Bar Closing Stock	(23,950)	(21,160
Total Cost of Sales	237,819	258,41
Gross Profit/(Loss)	365,721	424,05
Overhead Expenses	-	
Bar Cash variance	987	
Bar Gas, Heating and Beer Systems	10,859	11,65
Bar Repairs & Maintenance	4,855	3,70
Bar Wages	157,542	154,91
Bar Staff Training	104	1
Total Overhead Expenses	174,348	170,28
Gross Surplus/(Deficit)	191,373	253,77
	2025	202
Citchen Trading Account		
Revenue		
Kitchen Sales	290,281	282,27
Total Revenue	290,281	282,27
Cost of Sale	8,078	6,22
Kitchen Opening Stock		
Kitchen - Purchase - Kitchen Food	165,133	180,88
Kitchen Sundry Purchases	5,203	3,29
Kitchen Closing Stock	(5,682)	(8,07
Total Cost of Sale	172,732	182,32
Gross Profit/(Loss)	117,549	99,95
Overhead Expenses		
Kitchen Repairs & Maintenance	3,578	4,14
Kitchen Wages	180,039	139,92
Total Overhead Expenses	183,618	144,06
Gross Surplus/(Deficit)	(66,068)	(44,114

	2025	2024
Clothing & Merchandise Trading Account		
Revenue		
Clothing Sales	4,509	7,328
Merchandise Sundry Sales	2,587	5,048
Total Revenue	7,096	12,376
Cost of Sales		
Clothing & Merchandise Opening Stock	11,930	15,117
Clothing Purchases	1,634	3,089
Merchandise Sundry Purchases	1,210	1,921
Clothing & Merchandise Closing Stock	(7,675)	(11,930)
Total Cost of Sales	7,098	8,198
Gross Profit/(Loss)	(2)	4,178
8	2025	2024
Raffles Trading Account	A STATE OF THE STA	
Revenue		
Raffle Sales	153,348	164,105
Total Revenue	153,348	164,105
Cost of Sales		
Raffle Opening Stock	1,006	1,399
Raffles Trading - Raffle Expenses	113,041	114,646
Raffle Closing Stock	(2,924)	(1,006)
Total Cost of Sales	111,124	115,039
Gross Profit/(Loss)	42,224	49,066
	2025	2024
Kids Fishing Tournament Trading Account		
Revenue		
Kids Entries	220	240
Kids Donations	850	200
Kids Sponsorship		261
Total Revenue	1,070	700
Cost of Sales		
Kids Prizes	1,073	812
Total Cost of Sales	1,073	812
Gross Profit/(Loss)	(3)	(111

Financial Statements Mercury Bay Game Fishing Club Incorporated Page 6 of 24

	2025	2024
op 10 Tuna Trading Account		
Revenue		
Tuna Entries	7,350	5,980
Total Revenue	7,350	5,980
Cost of Sales		
Tuna Prizes	7,000	5,980
Total Cost of Sales	7,000	5,980
Gross Profit/(Loss)	350	8
	2025	2024
irls In The Bay Ladies Tournament Trading Account		
Revenue		
GnB Sundry Income	2,697	1,478
GnB Donations	1,650	1,600
GnB Entries	20,817	24,731
GnB Raffles	2,274	3,146
GnB Sponsorship	9,650	14,285
Total Revenue	37,089	45,239
Cost of Sales		
GnB Opening Stock	1,730	
GnB Prizes	22,004	26,520
GnB Raffle Expenses	305	2,346
GnB Closing Stock		(1,730)
Total Cost of Sales	24,040	27,135
Gross Profit/(Loss)	13,049	18,104
Overhead Expenses		
GnB Donation		1,600
GnB Sundry Expenses	5,909	14,626
Total Overhead Expenses	5,909	16,226
Gross Surplus/(Deficit)	7,140	1,878

Page 7 of 24

	2025	2024
Open Trading Account		
Revenue		
Open Sundry Income	2,086	452
Open Entries	-	18,853
Open Raffles	:=	2,739
Open Sponsorship		5,300
Total Revenue	2,086	27,34
Cost of Sales		
Open Opening Stock	7,190	5,498
Open Raffle Expenses		1,43
Open Prizes	1 <b>3</b> 2	27,19
Open Purchases		8,76
Open Closing Stock	(5,104)	(7,190
Total Cost of Sales	2,086	35,693
Gross Profit/(Loss)		(8,348
Overhead Expenses		
Open Sundry Expenses	•	24
Total Overhead Expenses		24
Gross Surplus/(Deficit)	:=	(8,588
	2025	202
lationals Trading Account		
Revenue		
Nationals Entries	1,978	3,13
Total Revenue	1,978	3,13
Cost of Sales		
Nationals NZSFC Payment	2,430	5,37
Total Cost of Sales	2,430	5,37
Gross Profit/(Loss)	(452)	(2,237

	2025	2024
railer Boat Trading Account		
Revenue		
Trailer Boat Entries	35,765	
Trailer Boat Raffles	255	82
Trailer Boat Sponsorship	11,130	
Trailer Boat Sundry Income		8,760
Total Revenue	47,151	8,760
Cost of Sales		
Trailer Boat Opening Stock	*	8,760
Trailer Boat - Trailer Boat Prizes	45,337	10-
Trailer Boat Sundry Expenses	138	0.5
Total Cost of Sales	45,475	8,760
Gross Profit/(Loss)	1,676	2.5
	2025	2024
Billfish Classic Trading Account		
Revenue		
Billfish Classic - Classic Income	5	599,087
Billfish Sweepstake \$500		5,935
Billfish Sweepstake \$1000		9,565
Billfish Sweepstake \$2000		13,217
Billfish Sponsorship		28,435
Billfish Sundry Income	¥	43,896
Total Revenue		700,135
Cost of Sales		
Billfish Prizes		460,017
Total Cost of Sales		460,017
Gross Profit/(Loss)	(4)	240,117
Overhead Expenses		
Billfish Admin Fee	*	27,989
Billfish Admin Support	(2)	1,770
Billfish Convenor Fee	(4)	27,989
Billfish Sundry Expenses	*:	99,470
Total Overhead Expenses	:•3	157,218
Gross Surplus/(Deficit)	2	82,900

Financial Statements Mercury Bay Game Fishing Club Incorporated Page 9 of 24

	2025	2024
unior Tournament Trading Account		
Revenue		
Junior Entries	5,670	4,591
Junior Donations	500	715
Junior Raffles	(₩)	262
Junior Sponsorship	7,000	6,765
Junior Sundry Income	(a)	6,121
Total Revenue	13,170	18,455
Cost of Sales		
Junior Opening Stock	2,196	916
Junior Prizes	10,709	15,157
Junior Closing Stock	(645)	(2,196)
Total Cost of Sales	12,260	13,877
Gross Profit/(Loss)	909	4,578
Overhead Expenses	De Ale	
Junior Sundry Expenses	666	972
Total Overhead Expenses	666	972
Gross Surplus/(Deficit)	243	3,606
	2025	2024
adies Blue Trading Account		
Revenue		
Ladies Blue - Income		2,500
Ladies Blue Sponsorship	1,000	-
Ladies Blue Sundry Income		513
Total Revenue	1,000	3,013
Cost of Sales		
Ladies Blue Prizes	<u> </u>	2,500
Ladies Blue Raffle Expenses		7!
Total Cost of Sales	(-1	2,57
Gross Profit/(Loss)	1,000	438
Overhead Expenses		
Ladies Blue Sundry Expense	1,000	41
Total Overhead Expenses	1,000	41
Total Overhead Expenses		

	2025	2024
Snapper Tournament Trading Account		
Revenue		
Snapper Entry Fees	1,450	3,550
Snapper Sweepstake	ě	1,025
Total Revenue	1,450	4,575
Cost of Sales		
Snapper Prizes	1,378	4,575
Total Cost of Sales	1,378	4,575
Gross Profit/(Loss)	73	
	2025	2024
Winter Tuna Tournament Trading Account		
Revenue		
Winter Tuna Entries	2,050	3,900
Total Revenue	2,050	3,900
Cost of Sales		
Winter Tuna Sweepstake	(400)	
Winter Tuna Prizes	2,450	3,900
Total Cost of Sales	2,050	3,900
Gross Profit/(Loss)	**	1.5
	2025	2024
No Bait Tournament Trading Account		
Revenue		
No Bait Entries	675	
No Bait Sponsorship	1,000	
No Bait Sweepstake	275	
Total Revenue	1,950	,
Cost of Sales		
No Bait Prizes	1,950	
Total Cost of Sales	1,950	
Gross Profit/(Loss)	4	

	2025	202
agging - Club Sponsorship Trading Account		
Revenue		
Tagging Club Sponsorship	5,000	2,500
Total Revenue	5,000	2,500
Cost of Sales		
Tagging Club Prizes	5,000	2,500
Total Cost of Sales	5,000	2,500
Gross Profit/(Loss)	*	4
	2025	2024
Centennial Trading Account  Revenue		
Centennial Dinner Tickets	6,644	
Centennial Entries	8,696	
Centennial Raffle	1,636	
Centennial Sundry Income	14,085	
Total Revenue	31,060	
Cost of Sales		
Centennial Dinner Expenses	11,250	
Centennial Sundry Expenses	11,070	
Total Cost of Sales	22,320	
Gross Profit/(Loss)	8,740	

## **Statement of Profit or Loss**

### **Mercury Bay Game Fishing Club Incorporated** For the year ended 30 June 2025

,	NOTES	2025	2024
rading Income			
Gross Profit/(Loss) - Bar		191,373	253,77
Gross Profit/(Loss) - Kitchen		(66,068)	(44,114
Gross Profit/(Loss) - Clothing & Merchandise		(2)	4,178
Gross Profit/(Loss) - Raffles		42,224	49,06
Gross Profit/(Loss) - Kids Fishing Tournament		(3)	(111
Gross Profit/(Loss) - Top 10 Tuna		350	
Gross Profit/(Loss) - Ladies Tournament		7,140	1,87
Gross Profit/(Loss) - Open			(8,588
Gross Profit/(Loss) - Nationals		(452)	(2,237
Gross Profit/(Loss) - Trailer Boat		1,676	
Gross Profit/(Loss) - Billfish Classic		:#3	82,90
Gross Profit/(Loss) - Junior Tournament	. 7	243	3,60
Gross Profit/(Loss) - Ladies Blue		93	2
Gross Profit/(Loss) - Snapper Tournament		73	
Gross Profit/(Loss) - Centennial		8,740	
Net Trading Income		185,292	340,36
Gross Profit		185,292	340,36
Nahan Ingana			
Other Income  Administration Fee Billfish Classic		13,043	27,98
Administration Fee Billfish Classic		13,043 6,956	
Administration Fee Billfish Classic  Day Membership			20,96
Administration Fee Billfish Classic		6,956	20,96 95
Administration Fee Billfish Classic  Day Membership  Donations Courtesy Vehicle		6,956 679	20,96 95 1,80
Administration Fee Billfish Classic  Day Membership  Donations Courtesy Vehicle  Donations Received  Interest Received		6,956 679 667	20,96 95 1,80 24,93
Administration Fee Billfish Classic  Day Membership  Donations Courtesy Vehicle  Donations Received  Interest Received  Membership Fees		6,956 679 667 6,087	20,96 95 1,80 24,93 132,33
Administration Fee Billfish Classic  Day Membership  Donations Courtesy Vehicle  Donations Received  Interest Received  Membership Fees  Membership Nomination Fee		6,956 679 667 6,087 129,093	20,96 95 1,80 24,93 132,33 5,70
Administration Fee Billfish Classic  Day Membership  Donations Courtesy Vehicle  Donations Received  Interest Received  Membership Fees  Membership Nomination Fee  Membership Penalties/Late payment fees		6,956 679 667 6,087 129,093 5,809	20,96 95 1,80 24,93 132,33 5,70 2,69
Administration Fee Billfish Classic  Day Membership  Donations Courtesy Vehicle  Donations Received  Interest Received  Membership Fees  Membership Nomination Fee  Membership Penalties/Late payment fees  Membership Rejoining Fee		6,956 679 667 6,087 129,093 5,809 3,061	20,96 95 1,80 24,93 132,33 5,70 2,69
Administration Fee Billfish Classic  Day Membership  Donations Courtesy Vehicle  Donations Received  Interest Received  Membership Fees  Membership Nomination Fee  Membership Penalties/Late payment fees		6,956 679 667 6,087 129,093 5,809 3,061	20,96 95 1,80 24,93 132,33 5,70 2,69 20 2,43
Administration Fee Billfish Classic  Day Membership  Donations Courtesy Vehicle  Donations Received  Interest Received  Membership Fees  Membership Nomination Fee  Membership Penalties/Late payment fees  Membership Rejoining Fee  Rent Received		6,956 679 667 6,087 129,093 5,809 3,061 174 2,348	20,96 95 1,80 24,93 132,33 5,70 2,69 20 2,43 1,50
Administration Fee Billfish Classic  Day Membership  Donations Courtesy Vehicle  Donations Received  Interest Received  Membership Fees  Membership Nomination Fee  Membership Penalties/Late payment fees  Membership Rejoining Fee  Rent Received  Sponsorship - Advertising		6,956 679 667 6,087 129,093 5,809 3,061 174 2,348 13,823	20,96 95 1,80 24,93 132,33 5,70 2,69 20 2,43 1,50
Administration Fee Billfish Classic  Day Membership  Donations Courtesy Vehicle  Donations Received  Interest Received  Membership Fees  Membership Nomination Fee  Membership Penalties/Late payment fees  Membership Rejoining Fee  Rent Received  Sponsorship - Advertising  Sponsorship - Grid Map		6,956 679 667 6,087 129,093 5,809 3,061 174 2,348 13,823 32,664	20,96 95 1,80 24,93 132,33 5,70 2,69 20 2,43 1,50 29,52
Administration Fee Billfish Classic Day Membership Donations Courtesy Vehicle Donations Received Interest Received Membership Fees Membership Nomination Fee Membership Penalties/Late payment fees Membership Rejoining Fee Rent Received Sponsorship - Advertising Sponsorship - Grid Map Venue Hire		6,956 679 667 6,087 129,093 5,809 3,061 174 2,348 13,823 32,664	20,96 95 1,80 24,93 132,33 5,70 2,69 20 2,43 1,50 29,52
Administration Fee Billfish Classic Day Membership Donations Courtesy Vehicle Donations Received Interest Received Membership Fees Membership Nomination Fee Membership Penalties/Late payment fees Membership Rejoining Fee Rent Received Sponsorship - Advertising Sponsorship - Grid Map Venue Hire Wage Subsidy		6,956 679 667 6,087 129,093 5,809 3,061 174 2,348 13,823 32,664 304	20,96 95 1,80 24,93 132,33 5,70 2,69 20 2,43 1,50 29,52 35 251,40
Administration Fee Billfish Classic Day Membership Donations Courtesy Vehicle Donations Received Interest Received Membership Fees Membership Nomination Fee Membership Penalties/Late payment fees Membership Rejoining Fee Rent Received Sponsorship - Advertising Sponsorship - Grid Map Venue Hire Wage Subsidy Total Other Income		6,956 679 667 6,087 129,093 5,809 3,061 174 2,348 13,823 32,664 304	20,96 95 1,80 24,93 132,33 5,70 2,69 20 2,43 1,50 29,52 35 251,40
Administration Fee Billfish Classic Day Membership Donations Courtesy Vehicle Donations Received Interest Received Membership Fees Membership Nomination Fee Membership Penalties/Late payment fees Membership Rejoining Fee Rent Received Sponsorship - Advertising Sponsorship - Grid Map Venue Hire Wage Subsidy Total Other Income		6,956 679 667 6,087 129,093 5,809 3,061 174 2,348 13,823 32,664 304	20,96 95 1,80 24,93 132,33 5,70 2,69 20 2,43 1,50 29,52 35 251,40
Administration Fee Billfish Classic Day Membership Donations Courtesy Vehicle Donations Received Interest Received Membership Fees Membership Nomination Fee Membership Penalties/Late payment fees Membership Rejoining Fee Rent Received Sponsorship - Advertising Sponsorship - Grid Map Venue Hire Wage Subsidy Total Other Income  Cxpenses		6,956 679 667 6,087 129,093 5,809 3,061 174 2,348 13,823 32,664 304 	27,98 20,96 95 1,80 24,93 132,33 5,70 2,69 20 2,43 1,50 29,52 35 251,40 591,77

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

	NOTES	2025	2024
Affiliation Donation		6,317	5,870
Affiliation Fees		37,536	34,862
Audit Fees		2,950	2,950
Bank Charges		305	387
Building Compliance Costs		4,219	2,300
Cleaning Expenses		14,060	16,317
Computer Expenses		6,875	3,238
Conference & Delegate Expenses		1,726	, 827
Consultancy Fees		1,739	1,636
Courtesy Vehicle Costs		1,803	2,494
Depreciation		26,896	21,084
Donations Made		787	
Electricity		20,730	18,238
Eftpos Rental		3,850	3,840
GM Expenses		792	244
Health & Safety Expenses	70	657	263
Insurance		15,898	17,206
IRD Interest & Penalties		-	8
Legal Expenses		3,835	4,186
Low Value Assets	4	2,691	1,432
Loss on Sale of Fixed Assets		75	
Membership Draws		6,800	6,800
Membership Expenses		4,914	887
Merchant Fees		7,678	6,165
Motor Vehicle Expenses		70	83
POS Rental and Support		4,011	7,596
Presidents Expenses		8,181	7,817
Presidents Honorarium		:200 :200	2,500
Printing , Stationery & Postage		12,277	10,456
Rates		13,124	10,956
Recruitment		643	16,246
Repairs & Maintenance		7,026	7,083
Security		1,938	1,643
Staff Training		1,164	1,212
Subscriptions		5,038	4,541
Permits, Fees & Licences		4,250	1,445
Telephone, Tolls & Internet		3,363	4,937
Trophies & Engraving		2,134	1,981
Uniforms		1,470	351
Wages Admin		211,844	222,114
Wages Cleaning		33,978	27,514
Weighmasters expenses		1,782	1,174
Total Expenses		495,899	488,426

	NOTES	2025	2024
Net Profit (Loss) Before Taxation and Adjustments		(95,898)	103,346
Net Profit (Loss) Before Taxation		(95,898)	103,346
Net Profit (Loss) for the Year		(95,898)	103,346



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

## **Balance Sheet**

# Mercury Bay Game Fishing Club Incorporated As at 30 June 2025

NOTES	30 JUN 2025	30 JUN 202
ssets		
Current Assets		
Bank Cheque Account	80,054	64,15
Bank Savings Account	126,194	181,46
6055 - Kiwi Bank 00	5,646	7,69
Floats - Cash on Hand	7,980	7,98
Trade Receivable		
Accounts Receivable	7,360	10,73
6011 - Banking Control account	1,872	10,33
Total Trade Receivable	9,232	21,06
622 - Deposits Paid	13,565	20,25
6510 - Prizes Held	5,748	11,11
6500 - Stock on Hand	41,522	42,17
Total Current Assets	289,941	355,90
Non-Current Assets		
Property, Plant and Equipment	1,429,948	1,364,42
Land Revaluation	1,714,544	1,714,54
Total Non-Current Assets	3,144,492	3,078,96
Total Assets	3,434,433	3,434,86
iabilities		
Current Liabilities		
Accounts Payable	19,748	17,92
Accruals	10,016	9,79
GST Payable	25,230	6,15
8230 - Loyalty Program Liability	15,352	
8330 - Rec in Adv Grid Map Sponsorship	33,043	33,05
8420 - Rec in Adv Tournament Sponsorship	2,330	1,00
8310 - Rec in Adv Sponsorship	2,174	3,04
8430 - Rec in Adv Winter Tuna Entries	925	75
8300 - Rec in Adv Membership	46,284	24,53
Holiday Pay Provision	37,542	
620 - Sundry Debtors	(¥)	
Total Current Liabilities	191,719	96,25
Total Liabilities	191,719	96,25

		NOTES	30 JUN 2025	30 JUN 2024
Net Assets			3,242,714	3,338,612
Equity				
Retained Earnings			2,085,533	2,181,430
Capital Reserves			1,157,182	1,157,182
Total Equity			3,242,714	3,338,612
	President			
	President			
Dated this date:				
	Executive Committee Member			
Dated this date:				

## **Statement of Changes in Equity**

# Mercury Bay Game Fishing Club Incorporated For the year ended 30 June 2025

	2025	2024
Equity		
Opening Balance	3,338,612	3,235,266
Increases		
Profit for the Period	(a)	103,346
Total Increases	•	103,346
Decreases		
Loss for the Period	95,898	5
Total Decreases	95,898	5
Total Equity	3,242,714	3,338,612

# Page 19 of 24

# **Depreciation Schedule**

Mercury Bay Game Fishing Club Incorporated For the year ended 30 June 2025

NAME	COST 0	OPENING VALUE	PURCHASES	SALE PRICE DEP	DEP RECOVERED	C SSOT	CAPITAL GAIN EF	EFFECTIVE LIFE	RATE METHOD	DEPRECIATION C	CLOSING ACCUM DEP	CLOSING VALUE
Bar Equipment												
Additions 2018	4,284	485	į.	(E)	187	150	Š		28 00% DV	136	3,935	349
Bar leaners	1,600	1,507	ij.	12	);	(*	łe	je.	10.00% DV	151	244	1,356
Beer Lines Line	5,719	1,736	•	*	(4)		0	2.	28.00% DV	486	4,469	1,250
Equipment	77,986	941	Š	ě	9)	9	90	0)	28.00% DV	264	77,308	678
Touch screen terminals and display units	6,594	<u>u</u>	6,594	9	8	38		×	40.00% DV	1,758	1,758	4,835
Total Bar Equipment	96,182	4,670	6,594	80	83	8				2,795	87,714	8,468
Buildings												
Changing Table	1,060	534	94		4	Ē			20.00% DV	107	633	427
Clubrooms & Blue Lagoon	456,522	331,980	×	×	×		ň		0.00% DV		124,542	331,980
Floor Coverings	22,248	8,916	ñ	23	13	- %		150	13.00% DV	1,159	14,491	7,757
Garage Carpet for Blue Lagoon	1,344	703	Si.	¥		9		×	13.00% DV	91	732	612
Handrail Top and Rod Rake Blue Lagoon	2,509	·	Ÿ	ş				80	Full	Ē	2,509	50
Improvements 2018	467,309	467,309	ia	ų.		ě		9	0.00% DV	3	:2	467,309
Improvements 2019	14,727	14,727	×				*	ř	0.00% DV	8	51	14,727
New Chiller	14,296	5,662	6	ý	i i		•)		13.00% DV	736	9,370	4,926
Roller Doors	1,735	1,061	SV			8	9	9	16.00% DV	170	844	891
Timber and Materials and Labor for Blue Lagoon	3,193	3,193	4			*	ij	8	0.00% DV	Ü		3,193
Total Buildings	984,942	834,084	F48	141						2,263	153,121	831,821
Caravan												
Caravan	3,695	251	٠	250		1	343	386	15.00% DV	8	•	***
Total Caravan	3,695	251		250	i go	П				9	2	ir
Computer Software												
CatchMaster Phase 1	58,974		58,974	a	<b>14</b> 1	×		10	ΛQ	3,932	3,932	55,043
Website	4,000	47	4,000	ii.	p	F.	ğ	.68	50.00% DV	1,167	1,167	2,833
Total Computer Software	62,974	134	62,974	24	92	19	8			5,098	5,098	57,876
Fishing Equipment												
Cellphones radios etc	5,946	*	*	¥2	4V	49	2	- SE	67.00% DV		5,946	
Channel 65 Equipment	16,033	8,915	34	53	Ģ	114	la	Œ.	10.00% DV	892	8,009	8,024
Convection oven and stacker unit	7,106	×	7,106	×	×	(#)	w	i)	16.00% DV	693	663	6,443
Crane Scales	1,170	507	6	65	ě:	16	i é	a.	25.00% DV	127	790	380
Line Tester	645	4	(4	×	X	12	W	ï	30.00% DV	T	642	٣
Refurb crane base and remove old winch	1,663	1,524	*	×	×	\$2	¥ii	2/1	10.00% DV	152	291	1,372
Weighmaster Scales	5,011	46	9	9	4	84	64	W.		5	4,975	37
Weighmaster Scales (2018 )	1,098	269	*	*	×	(¥).	(#/	W.		54	883	215
Winch CP300 Pacific Electric	3,134	322	6	E	e	je:	165	Tierc	20.00% DV	64	2,877	257
Total Fishing Equipment	41,806	11,587	7,106	() <b>*</b>	99	Si.	92			1,963	25,075	16,731
Kitchen Equipment												
366 Litre Freezer	1,437		90	Œ	*11	ĸ	\$0	¥0	Full	e.	1,437	

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

Financial Statements Mercury Bay Game Fishing Club Incorporated

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δ δ δ δ δ δ δ δ δ δ δ δ δ δ δ δ δ δ δ	NAME	COST	OPENING VALUE	PURCHASES	SALE PRICE DEP RECOVERED	P RECOVERED	T055	CAPITAL GAIN E	EFFECTIVE LIFE	RATE	метнор	DEPRECIATION CLO	CLOSING ACCUM DEP	CLOSING VALUE
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,														
1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,243   1,24	Aircon	9,368	8,658	7	jt.	ď.	*	(0)			Λ0	1,126	1,836	7,532
Color   Colo	Chest Freezer	1,903	1,342	Š	5	5	50	5	63		DA.	215	775	1,128
1,454   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,455   1,45	Dishwasher	435	it	435	35	7),	85	æ	×		ΛQ	29	29	406
1,454   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14   7,14	Dishwasher	4,354	1,665	*	•	2	*11	*	×		ΛQ	333	3,023	1,332
4415   4719   4719   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   271   2	Double Door Chiller	1,454	743		0.5%	0.50	(*)	(0)	(39)		AG .	76	808	646
1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,100   1,10	Equipment	64,165	4,799	3	1.5	it.	35	**	(#)		ΛQ	624	59,990	4,175
1200   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120   4120	Fat Fryer Filtamax	4,551	3,415	Š	50	99	t	f.:	900		AG AG	546	1,682	2,869
1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,120   1,12	Gas Cookers	10,004	4,103	6	0	3.9	32	8.	22		٨٥	533	6,434	3,570
1,212   1,212   1,213   1,213   1,213   1,213   1,213   1,214   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,215   1,21	Gas cooktop and griddle	12,600	8	12,600	19	19	1.5	*			AQ.	1,176	1,176	11,424
1,375   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,376   1,37	Grill hob replacement	1,212	7	1,212		37/	*	Ę			٨٥	76	76	1,115
1,247   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,274   1,27	Kitchen paging system	3,015	2,982	1/7	Œ	)/*	- 65		É		Ad	388	420	2,594
1,264   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,125   2,12	Laundry Unit	1,787	1,076	6	8	2.	(8)	1			DV	172	883	904
156	Wall Mounted Boiler Unit	2,629	٠	1.5	v	()(*)	128		. 6		Full	.3	2,629	9
4 12.0 12.0 12.0 12.0 12.0 12.0 12.0 12.0	Washing Machine/Dryer	1,964	811	î	ŝ	19		8			DV	203	1,356	609
446,915 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,816 479,81	Total Kitchen Equipment	120,879	29,594	14,247	*	9)	**					5,538	82,575	38,303
486,355 479,816														
456,355 (42), 1500 (42) (42) (42) (42) (42) (42) (42) (42)	The Feel and e Whitiangs	436.935	429.876		9						Ad		7,059	429,876
1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   6.2   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156   1, 156	Total Land P. Caraca	436 935	429 876	-			P	į				,	7.059	429.876
tigged         1,369         642         9           tigged         642         485         9         9           tested Marquest (3)         1,241         1,62         485         9         9           tested Marquest (3)         4,635         485         9         9         9           tested Marquest (3)         1,220         287         9         9         9           or Vibrilles         1,220         287         9         9         9           or Vibrilles         1,220         287         9         9         9           nested Vollegier         2,23         2,23         2,23         9         9           ce & Commercial Equipment         2,24         2,24         9         9         9           ce & Commercial Equipment         3,24         1,24         2,24         9         9           ce & Commercial Equipment         3,24         3,24         3,24         3         4,24         9           ce & Commercial Equipment         3,24         3,24         3,24         3,24         3         4,24         9           ce & Commercial Equipment         3,24         3,24         3,24         3,24         3 <th>lotal Land &amp; Carpark</th> <th>420,027</th> <th>459,010</th> <th></th> <th>1</th> <th>ø</th> <th>Ŋ</th> <th></th> <th></th> <th></th> <th></th> <th>05</th> <th>201</th> <th>21777</th>	lotal Land & Carpark	420,027	459,010		1	ø	Ŋ					05	201	21777
use Floating telegrament         1,353         642         2,500%         DV           use Floating telegrament         4,505         482         3,500%         DV           Invariance (3)         4,605         485         3,200%         DV           Invariance (3)         27,315         1,288         3,500%         DV           Invasion Vehicles         287         3,000%         DV           Invasion Vehicles         2,120         287         3,000%         DV           Ceab Commercial Equipment         3,223         3,233         3,000%         DV           Chable Rejeter         2,600         3,43         3,000%         DV           Chable Rejeter         2,600         3,43         3,000%         DV           Chable Rejeter         2,600         3,43         3,000%         DV           Internal Mitchen Processor         1,438         727         3,000%         DV           Internal Deletor         3,600         3,000%         DV         DV           Internal Deletor         3,600         3,000%         DV         DV           Internal Deletor         3,600         3,000%         DV         DV           Internal Deletor         3,600<	Marquee						1			- 1				
regated Manages (2)         1,3,13         1,62         P         P           regated Manages (3)         4,665         4,65         P         D           regated Manages (3)         2,13         1,28         P         P           regated Manages (3)         7,120         287         P         P           Ce & Commercial Equipment         83         2.3         P         P           Cable Megister         1,28         2.3         P         P           Cobin Manages (4)         1,28         1,24         P         P           Cobin Manages (4)         1,28         2,23         P         P           Cobin Manages (4)         1,28         2,24         P         P           Manages (2)         1,28         2,4         P         P           Manages (2)         1,28         2,4         P         P           Manages (3)         Manages (3)         P         P         P	Marquee	1,369	642	9	d	•	V.T.	*	85		DV	160	888	481
cleated of Araquees (3)         4665         4865         4865         A 6606         D V           Inharquee         7,120         2871         A 2881         A 28	Marquee Fitout (Tables Leaners Stage etc)	21,341	162	4				ě.	#E		DV	23	21,202	139
Narquee   27,315   1,288	Tradetested Marquees (3)	4,605	485	0		*	)*/		(19)		DV	121	4,241	364
or Vehicles         7,120         287         30,00%         DV           Monaster's Caravan         7,120         287         30,00%         DV           Monaster's Caravan         7,120         287         30,00%         DV           Ce & Commercial Equipment         2,640         144         2,640         DV           Ces & Commercial Equipment         2,640         144         2,640         DV           Ces & Commercial Equipment         2,640         144         2,640         DV           Cash Register         1,688         1,233         300         DV           Cash Register         1,086         3,423         2,00%         DV           Desk and 4 Dawser         1,086         3,43         2,00%         DV           Desk and 4 Dawser         1,086         3,43         2,00%         DV           Desk and 4 Dawser         1,086         3,43         2,40%         DV           Desk and 4 Dawser         1,086         3,40         DV         DV           Desk and 4 Dawser         1,086         3,40         DV         DV           Desk and 4 Dawser         1,086         3,40         DV         DV           Desk and 4 Dawser <t< th=""><th>Total Marquee</th><th>27,315</th><th>1,288</th><th></th><th></th><th></th><th>8</th><th>35</th><th></th><th></th><th></th><th>304</th><th>26,331</th><th>984</th></t<>	Total Marquee	27,315	1,288				8	35				304	26,331	984
Physical Equipment         7,120         287         9,000%         DV           Livocar-Vehicles         7,120         287         30,00%         DV           Ce & Commercial Equipment         26,000%         DV         A           Costs Register         2640         144         A         A           Invest and 4 Drawer         A         B         B         B           Invest and 4 Drawer         A         B         B         B           Invest and 5 Drawer         A         B         B         B           Invest and 5 Drawer         A         B         B         B           Invest blook of Exercise of Forbert & Protector for Adminal         B         B         B         B           Invest blook of Exercise	Motor Vehicles													
ipment         30,00%         DV           seed         223         Action         DV           1,458         727         Action         DV           1,096         34         Action         DV           rial         1,115         524         Action         DV           rial         1,215         524         Action         DV           rial         1,215         2,24         Action         DV           rial         1,715         2,24         Action         DV           rial         1,715         2,24         Action         DV           rial         1,715         2,795         DV         Action         DV           rial         1,773         2,596         DV         Action         DV           rial         1,773         2,596         DV         Action         DV           rial         2,240         DV         Action         DV         Action         DV           rial         2,212         2,496         DV         Action         DV         Action         DV           rial         1,773         2,596         DV         Action         DV         Action	Van	7,120	287	0	*			054	9			86	6,919	201
Jipment           41,120         22,640         24,00%         DV           2,640         1,458         727         2,640%         DV           1,096         34         2,608         DV           1,096         34         2,608         DV           2,608         808         808         DV           2,608         908         DV         DV           2,713         5,24         D         1,50%         DV           2,112         2,756         D         1,50%         DV           2,112         2,766         D         1,00%         DV           2,112         2,766         D         1,00%         DV           2,112         2,661         D         1,00%         DV           2,122         2,661         D         1,00%         DV           2,220         1,773         2,59         D         D           2,220         1,773         2,59         D         D           2,220         1,773         2,59         D         D           2,220         2,220         2,50         D         D<	Weighmaster's Caravan	8	3			20.5	9	T			DV	•	٠	1
lipment         899         223         Respective of the control of the con	Total Motor Vehicles	7,120	287			8	9)	Ď				98	6,919	201
4899         223         4000%         DV           2,640         144         80.00%         DV           1,458         727         13.00%         DV           1,096         34         13.00%         DV           2,608         808         50.00%         DV           13,750         908         24.00%         DV           mp         12,15         524         24.00%         DV           25,122         27,956         27,956         DV         10.00%         DV           0         1,773         259         DV         25.00%         DV         25.00%         DV           2,220         1,773         259         25.00%         DV         25.00%         DV         DV	Office & Commercial Equipment													
2,640         1448         727         80.00%         PV           1,458         727         8.00%         PV         PV           1,096         34         8.00%         PV         PV           2,608         808         PV         PV         PV           rrial         1,215         524         PV         PV         PV           mp         1,215         524         PV         PV         PV           rrial         1,215         27,956         PV         PV         PV           rrial         1,705         2,861         PV         PV         PV           rvios         2,220         2,861         PV         PV         PV           rvios         2,220         PV         PV         PV         PV           rvios         2,220         PV         PV         PV         PV         PV           rvios         2,220         PV         PV         PV         PV         PV         PV         PV           rvios         2,220         1,1773         PV         P	Casio Cash Register	899	223	ia I	u	ū	Ŀ	8	20		DV	54	729	170
4.45B         727         3.09         D         D           1,096         34         808         90         D         25.00%         D         D           2,60B         808         908         808         90         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D         D	CCTV Upgrade	2,640	144	ŭ.	i	š	*	*	٠	20,00%	DV	72	2,567	72
rrial         1,096         34         P         A         A         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B	Chair, Desk and 4 Drawer	1,458	727	E	ę	ě,	193	10	7.50	13.00%	DV	94	826	632
1,096         34         PV           2,608         808         PV           1,215         524         PV           1,215         27,956         PV           2,212         27,956         PV           1,773         25,220         PV           1,773         25,220         PV           2,220         1,154         PV           2,220         PV         PV           2,220         PV         PV           2,220         PV         PV           2,220         PV         PV	Commercial Kitchen Processor	713	309	i¥	1	7	8	8	ĵķ	13.00%	DV	40	444	269
2,608         808         908         DV           73,750         908         24,00%         DV           1,215         524         24,00%         DV           52,122         27,956         DV         DV           7,065         2,861         DV         DV           1,773         259         DV         DV           2,220         1,154         DV         DV	Computer Desktop	1,096	34	¥	2/	20	*)	5 (4)	70	20,00%	DV	17	1,079	17
73,750         908         P         24,00%         DV           1,215         524         16,00%         DV         DV           18,871         8,213         20,00%         DV         DV           52,122         27,956         0,00%         DV         DV           7,065         2,861         0,00%         DV         DV           1,773         259         0,00%         DV         DV           2,220         1,154         0,00%         DV         DV	Epson Data Projector	2,608	808	ā	14	q	74	()	) <del>;</del>	25.00%	DV	202	2,002	909
1,215         524         16,00%         DV         DV           18,871         8,213         20,00%         DV         DV           52,122         27,956         20,00%         DV         DV           7,065         2,861         250         DV         DV           1,773         259         40,00%         DV         DV           2,220         1,154         40,00%         DV         DV	Equipment	73,750	806	*	ĕ	w.	(4)	31 50	9	24,00%	DV	218	73,060	069
18,871     8,213     27,956     DV     DV       52,122     27,956     L0,00%     DV     DV       7,065     2,861     L0,00%     DV     DV       1,773     2,59     L0,00%     DV     DV       2,220     1,154     L0,00%     DV     L0,00%     DV	Erect Cabinet & Protector for Aerial	1,215	524	R	î	i i i	(4)	*		16.00%	DV	84	775	440
S 7,065 2,861	FTXV85LVMA High Wall Heat Pump	18,871	8,213		4	v	<u>(4)</u>		(*)	20.00%	DV	1,643	12,301	6,570
7,065 2,861	Furniture Indoors	52,122	27,956	£	45	ě	22	*	80	10.00%	DV	2,796	26,961	25,161
1,773 259 % % % % % 50,00% DV 2,220 1,154 % % % % % % % % % % % % % % % % % % %	Furniture Outdoors	7,065	2,861	590		370	<i>G</i> 7.	e'	(0	15.00%	DV	429	4,634	2,431
2,220 1,154 * 40,00% DV	Hardware & Monitors for Lenovo	1,773	259	:¥		Ti.	i i	ě		20"00%	DV	129	1,644	129
	Hikvision CCTV Camera	2,220	1,154	¥	#1	÷	20	20	£	40.00%	DV	462	1,527	693
DV	Laptop for John East	780	520		Sal	ñ	•	O.		20.00%	DV	260	520	260
LogicAV - Audio Controller & Amplifiler System 5,215 2,086 • 634	LogicAV - Audio Controller & Amplifier System	5,215	2,086	9	*	æ	*	×	(6)	40.00%	DV	834	3,963	1,252

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

Financial Statements Mercury Bay Game Fishing Club Incorporated

NAME	1502	COST OPENING VALUE	PURCHASES	SALE PRICE	SALE PRICE DEP RECOVERED	SSOT	CAPITAL GAIN	CAPITAL GAIN EFFECTIVE LIFE	RATE	МЕТНОВ	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Metrocom - Phone System	3,249	626'1	8	ží	æ	*0	ic.	Ж	25,00%	DV	482	1,802	1,447
New Hardware for Main Computer	1,137	53	3.0	(*)	3.67	3.00	090		50.00%	۵۸	7.2	1,110	27
Office Desk, Drawer and Chair	729	377	it.	18	*	×	26	36	13.00%	DV	49	401	328
Security System	8,063	1,902	ă:	#i	*1:	(*);	*:	*	20.00%	٨٥	380	6,541	1,522
Sound System	6113	247	9(2)			(*)	10*11	000	40.00%	۵۸	66	5,971	148
TV Blue Lagoon	1,824		1,824		(#)	18	(%)	*	40.00%	DV	162	182	1,642
TV's for clubrooms	1,737	1,477	20	ħ	1):	**	6.	0	20.00%	ρΛ	295	256	1,181
Website	4,348	74	12	12	0.8	74	29	i.	50.00%	DV	IIE	α	13
Total Office & Commercial Equipment	199,630	52,786	1,824	A	35	74	*				8,849	149,595	45,687
Total	1,981,479	1,364,424	92,745	250	(*)	75	090				26,896	543,488	1,429,948

Depreciation Schedule

## **Notes to the Financial Statements**

# Mercury Bay Game Fishing Club Incorporated For the year ended 30 June 2025

#### 1. Reporting Entity

Mercury Bay Game Fishing Club Incorporated is an incorporated society registered under the Incorporated Societies Act 1908. The Club offers recreational facilities and organizes competitions and tournaments in fishing. The club also provides opportunities for members to socialise.

#### 2. Statement of Accounting Policies

#### **Basis of Preparation**

These special purpose financial statements have been prepared to report to Members.

#### **Historical Cost**

These financial statements have been prepared on a historical cost basis. The financial statements are presented in New Zealand dollars (NZ\$) and all values are rounded to the nearest NZ\$, except when otherwise indicated.

#### **Changes in Accounting Policies**

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

#### **Revenue Recognition**

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, excluding goods and services tax rebates and discounts, to the extent it is probable that the economic benefits will flow to the entity and revenue can be reliably measured.

Sales of services are recognised in the period by reference to the stage of completion of the transaction at the end of the reporting period.

#### **Accounts Receivable**

Accounts receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less an allowance for any uncollectible amounts. Individual debts that are known to be uncollectable are written off in the period that they are identified.

#### Income Tax

The entity is exempt for Income Tax.

#### **Goods and Services Tax**

All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Financial Statements Mercury Bay Game Fishing Club Incorporated Page 22 of 24

	2025	2024
3. Summary of Income		
Trading Income	1,207,069	1,964,966
Other Income	214,709	251,402
Total Income	1,421,778	2,216,368
	2025	2024
4. Property, Plant and Equipment		
Land & Carpark		
Land at cost	436,935	436,935
Accumulated Depreciation - Carpark	(7,059)	(7,059)
Land revaluation	1,714,544	1,714,544
Total Land & Carpark	2,144,420	2,144,420
Buildings		
Buildings at cost	984,942	984,942
Accumulated depreciation	(153,122)	(150,859)
Total Buildings	831,820	834,083
Plant and Equipment	(b)	
Plant and machinery at cost	286,184	258,237
Accumulated depreciation	(221,696)	(211,096)
Total Plant and Equipment	64,488	47,141
Vehicles		
Vehicles at cost	7,120	10,815
Accumulated depreciation	(6,920)	(10,277)
Total Vehicles	200	538
Other Fixed Assets		
Owned fixed assets	258,257	197,806
Accumulated depreciation - fixed assets owned	(154,694)	(145,020)
Total Other Fixed Assets	103,563	52,786
Total Property, Plant and Equipment	3,144,492	3,078,968

All property, plant & equipment except for land (excluding carpark) is stated at cost less depreciation. Depreciation has been calculated in accordance with rates permitted under the Income Tax Act 2007.

Land and buildings have been revalued to fair value as determined by an independent valuer. Valuations carried out by the Thames Coromandel District Council dated 11 November 2014 are as follows:

Land: \$1,900,000 Buildings \$560,000 Capital Value \$2,460,000

Buildings have been carried out a valuation for insurance purpose by Beachwood Property Limited dated 14 July 2021 are as follows:

#### 1. Reinstatement

A. Reinstatement Cost Estimate: \$2,075,000

B. Inflation Provision: \$252,000

#### 2. Indemnification

A. B(i) Indemnity Value - Depreciated Replacement Cost: \$1,382,000

B(ii) Indemnity Value - Depreciated Replacement Cost for Calculating Fire Emergency Levy: \$1,183,000

B. Inflation Provision: \$39,000

#### 3. Demolition Estimate: \$174,000

	2025	2024
5. Inventories		
Stock on Hand Bar	23,950	21,160
Stock on Hand Cleaning	1,290	
Stock on Hand Clothing	6,527	9,492
Stock on Hand Kitchen	5,682	8,078
Stock on Hand Raffles	2,924	1,006
Stock on Hand Tag Cards	1,148	2,438
Prizes Held Trailer Boat TNT		14
Prizes Held Girls In The Bay Ladies Tournament		1,730
Prizes Held Junior	645	2,196
Prizes Held Open TNT	5,104	7,190
Total Inventories	47,270	53,291

#### 6. Audit

These financial statements have been subject to audit, please refer to Auditor's Report.

#### 7. Subsequent Events

No significant events have occurred after reporting date (2024: Nil).

#### 8. Contingent Liabilities

There are no known contingent assets or liabilities at period end (2024: Nil)

Financial Statements Mercury Bay Game Fishing Club Incorporated Page 24 of 24