

**Lyall Bay Surf & Life Saving Club Incorporated**



**LYALL BAY**  
**SURF & LIFE SAVING CLUB**

**2009 Financial Statements**

## Lyllall Bay Surf & Life Saving Club Incorporated

### Statement of Financial Performance

for the year ended 31 March 2009

<b>INCOME</b>	<b>Notes</b>	<b>2009</b>	<b>2008</b>
Club Bar (Net surplus)		1,797	1,946
Club Clothing (Net loss)		(750)	1,019
Donations & Sponsorship		6,817	10,686
Interest		2,461	1,516
Fund Raising		16,799	9,607
Grants	2	49,640	92,656
Other Income (Costs)		(2)	1,861
Profit / (Loss) on Disposal		5,949	(433)
Rental of No.2		7,502	5,593
Subscriptions		10,535	9,201
<b>NET INCOME</b>		<b>100,749</b>	<b>133,653</b>
 <b>less EXPENDITURE</b>			
Administrator	2	12,263	15,313
Coaching & Training		8,214	4,064
Competition Expenses	2, 3	8,549	9,411
Depreciation		44,065	45,457
General Expenses		1,782	1,776
Lifeguard Expenses		689	931
Maintenance - Building		553	1,603
Maintenance - Gear	2	10,768	11,877
New Building Development		13,507	20,788
Office & Accounting Expenses		1,779	801
Utilities		3,568	3,438
<b>TOTAL EXPENDITURE</b>		<b>105,737</b>	<b>115,458</b>
 <b>Surplus / (Deficit)</b>		<b>(\$4,988)</b>	<b>\$18,195</b>

The attached notes form part of these financial statements

## Lyll Bay Surf & Life Saving Club Incorporated

### Statement of Financial Position

as at 31 March 2009

ASSETS	Notes	2009	2008
NBNZ Current Account		4,256	20,948
NBNZ Grant Account		-	0
NBNZ Building Account		621	22,666
Public Trust			0
NBNZ - Term Deposit No. 1		16,891	15,590
NBNZ - Term Deposit No. 2		15,636	
Raboplus Call Account		15,020	
<b>Total Cash Holdings</b>		<b>52,424</b>	<b>59,204</b>
Asteron Endowment		8,775	7,950
Debtors		2,216	356
GST Refund Due		5,148	3,979
Inventory		5,510	5,640
Prepayments		544	
<b>Total Current Assets</b>		<b>74,616</b>	<b>77,130</b>
<b>Non Current Assets (NBV)</b>	<b>4</b>	<b>74,428</b>	<b>96,692</b>
<b>Total Assets</b>		<b>149,044</b>	<b>173,823</b>
Less Current Liabilities	<b>5</b>		19,790
<b>Net Assets</b>		<b>149,044</b>	<b>154,032</b>
<b>Members Funds</b>			
Opening Balance		154,032	131,966
Adjustments		0	3,872
Current Year Surplus / (Deficit)		(4,988)	18,195
<b>Members funds</b>		<b>149,044</b>	<b>154,032</b>

The attached notes form part of these financial statements

## Lyll Bay Surf & Life Saving Club Incorporated

### Statement of Cash Flows

as at 31 March 2009

	2009	2008
<b>Current Year Surplus (Deficit)</b>	(4,988)	18,195
Add Back		
Depreciation	44,065	45,457
Loss on Disposal of Boards	424	433
Members Funds Adjustment		3,872
	<hr/>	<hr/>
<b>Operating Cash Surplus</b>	<b>39,501</b>	<b>67,956</b>
<b>Cash was Applied to (Received From)</b>		
Total Cash Holdings	(6,780)	34,192
Increase in Debtors	1,859	356
GST Refund Due	1,168	(3,724)
Stock on Hand	(130)	3,081
Increase in Prepayments	544	-
Fixed Asset Purchases	22,225	48,989
Current Liabilities	19,790	(18,810)
Asteron Endowment	825	3,872
	<hr/>	<hr/>
<b>Net Cash Flow</b>	<b>39,501</b>	<b>67,956</b>

The attached notes form part of these financial statements

# Lyall Bay Surf & Life Saving Club Incorporated

## Notes to Financial Statements

### 1 STATEMENT OF ACCOUNTING POLICIES

#### General Accounting Policies

The general accounting policies recognised as appropriate in the preparation of these financial statements are:

- The measurement base is historical cost
- Reliance is placed on the fact that the Club is a going concern
- Accrual Accounting is used to match expenses and revenue

#### Differential Reporting

These financial statements have been prepared under the basis that Lyall Bay Surf & Life Saving Club is exempt from certain requirements of financial reporting standards as a qualifying entity, as it has no public accountability (other than to Members) and is not large as defined by the framework for differential reporting.

#### Fixed Assets and Depreciation:

Depreciation of assets has been used on a fixed percentage of cost on a reducing balance except where additions have been made during the year. Additions are depreciated on a proportion of the annual rate based on the number of months owned. Fixed assets are valued at cost less depreciation to date.

The depreciate rate for Buildings has been increased to 12.5%, from 5%, for the 2008 and future financial years. This change reflects the anticipated useful life of the No1 clubhouse not extending beyond 2010 / 2011, when a new clubhouse is expected to be completed.

#### Goods and Services Tax

These financial statements have been prepared on a GST exclusive basis.

#### Contingent Liabilities

At balance date there are no known contingent liabilities. Lyall Bay Surf & Lifesaving Club has not granted any securities in respect of liabilities payable by any other party whatsoever.

### 2 Grants

Grants received during the year were for:

	2009 Grants	Balance Remaining as 31/3/2009	2008 Grants
Administrator	7,000	1,312	10,000
Equipment Purchases	17,840		46,547
Equipment Repairs	5,000		4,008
Event & Competition Entries	13,500	-	10,000
Life Guarding (SLSNZ)	6,300		5,401
Building Development	-		16,700
Other			
	<b>49,640</b>	<b>1,312</b>	<b>92,656</b>

## Notes to Financial Statements (cont.)

### 3 Competition Expenses

After members contributions, competition expenses were:	<b>2009</b>	<b>2008</b>
Nationals	7,228	8,037
Northern Regional Champs	64	285
Oceans	403	2,347
Other	891	702
Pool champs	(232)	(1)
Surf Boats	194	(128)
Taupo Crossing		
Winter Squad		(1,831)
<b>Total Competition Expenses</b>	<b><u>8,549</u></b>	<b><u>9,411</u></b>

### 4 Fixed Assets

	<b>Book Value</b>			<b>Book Value</b>	
	<b>2008</b>	<b>Additions</b>	<b>Disposals</b>	<b>Depn 2009</b>	<b>2009</b>
Indoor Plant & Equipment	5,997	0	0	2,093	3,905
Building	11,174	0	0	5,416	5,758
Nipper Boards & Gear	11,797	0	0	3,029	8,768
Senior Boards & Skiis	36,829	5,400	-89	12,178	29,627
Boats, Canoes and Trailers	28,798	16,825	-1,334	20,225	25,399
Life Guard Gear	2,097	0	0	1,125	972
	<b><u>96,692</u></b>	<b><u>22,225</u></b>	<b><u>-1,423</u></b>	<b><u>44,065</u></b>	<b><u>74,428</u></b>

### 5 Sundry Creditors

Creditors recorded at balance date were:

	<b>2009</b>	<b>2008</b>
Competition Entries		2,920
Unspent Grants		16,756
Fuel Expenses		115
	<b><u>\$ -</u></b>	<b><u>\$ 19,790</u></b>

**Lyll Bay Surf and Life Saving Club Inc Fixed Assets Schedule as at 31 March 2009**

Month	Depreciation Rate S/L	Cost	Accum Depr 31/3/08	N.B.V 1/4/08	Additions	Disposals	Gross Book Value 31/3/09	Depreciation 08/09	AccmDep 31/3/09	NBV 31/3/09
No.1 Clubhouse	See Note 1	12.5%	43,326	32,152	11,174		43,326	5,416	37,568	5,758
<b>Building</b>			<b>43,326</b>	<b>32,152</b>	<b>11,174</b>	<b>0</b>	<b>43,326</b>	<b>5,416</b>	<b>37,568</b>	<b>5,758</b>
Stove		20%	2,678	2,678	0		2,678		2,678	0
Phillips TV/Video		20%	800	800	0		800	0	800	0
Fridge	Jan-02	20%	1,895	1,895	0		1,895	0	1,895	0
TV no1										
Radio no1										
BBQ No2										
2 x microwave										
Bar Fridge	Mar-07	20%	1,450	314	1,136		1,450	290	604	846
Indoor Rower	Mar-02	33%	2,995	2,995	0		2,995	0	2,995	0
Indoor Rower	Jan-01	33%	2,926	2,926	0		2,926	0	2,926	0
2 x Concept 2 rowing machines	Dec-07	33%	5,462	601	4,861		5,462	1,803	2,403	3,059
<b>Indoor Plant &amp; Equipment</b>			<b>18,206</b>	<b>12,209</b>	<b>5,997</b>	<b>0</b>	<b>18,206</b>	<b>2,093</b>	<b>14,302</b>	<b>3,905</b>
flippers x10		33%								
30 x Boogie Boards		33%								
33 Wetsuits		33%								
6 Lifejackets		33%								
9 x Flippers		33%								
Junior Ski Paddles (Caversham Trust)	Mar-08	33%	1,094	30	1,064		1,094	361	391	703
Beach Radios	Dec-06	33%	508	224	284		508	168	391	117
12 Board Covers		33%	215	215	0		215	0	215	0
<b>N1</b> Sonic Board 8'10"	Feb-08	33%	1,455	80	1,375		1,455	0	80	1,375
<b>N2</b> Sonic Board 8'10"	Feb-08	33%	1,455	80	1,375		1,455	0	80	1,375
<b>N3</b> Sonic Board 8'10"	Feb-08	33%	1,455	80	1,375		1,455	0	80	1,375
<b>N4</b> Sonic Board 8'10"	Feb-08	33%	1,455	80	1,375		1,455	0	80	1,375
<b>N5</b> SOS Blue 8'6"	Sep-04	33%	1,187	1,187	0		1,187	0	1,187	0
<b>N6</b> SOS Blue 8'6"	Sep-04	33%	1,187	1,187	0		1,187	0	1,187	0
<b>N7</b> SOS Blue 8'6"	Sep-04	33%	1,187	1,187	0		1,187	0	1,187	0
<b>N8</b> CHD Blue 8'10"		33%	796	796	0		796	0	796	0
<b>N9</b> CHD Blue 8'10"		33%	796	796	0		796	0	796	0
<b>N10</b> CHD Blue 8'10"	Jul-05	33%	1,107	1,004	102		1,107	102	1,107	0
<b>N11</b> CHD Blue 8'10"		33%								
<b>N12</b> Surfline Blue 8'10"	2004	33%	1,387	1,387	0		1,387	0	1,387	0
<b>N13</b> Surfline Blue 8'10"	2004	33%	1,387	1,387	0		1,387	0	1,387	0
<b>N14</b> CHD Blue 7'6"		33%								
<b>N15</b> CHD Blue 7'6"		33%								
<b>N16</b> CHD Blue 7'6"		33%								
<b>N17</b> Surfline Blue 8'10"	2004	33%	1,387	1,387	0		1,387	0	1,387	0
<b>N50</b> Sonic Foam Top 6'	Dec-06	33%	316	139	177		316	104	243	73
<b>N51</b> Sonic Foam Top 6'	Dec-06	33%	316	139	177		316	104	243	73
<b>N52</b> Sonic Pac n Save 6'6"	Apr-07	33%	535	0	535		535	177	177	358
<b>N53</b> Sonic Pac n Save 6'6"	Apr-07	33%	535	0	535		535	177	177	358
<b>N54</b> CHD Blue Styrene 7'6"		33%								
<b>N55</b> CHD Blue Styrene 7'6"		33%								
<b>N56</b> CHD Blue Styrene 7'6"		33%								
<b>N57 - N62</b> 6x Blue Polystyrene 6' ex I/Bay	Feb-09	33%								
<b>N63 - N68</b> 6x Yellow Polystyrene 6'		33%								
<b>N69 - N74</b> 6x Large Boogie Boards		33%								
<b>S11</b> Trigger Cadet ski 13'	Feb-07	33%	1,855	714	1,141		1,855	612	1,326	529
<b>S12</b> Trigger Cadet ski 13'	Feb-07	33%	1,855	714	1,141		1,855	612	1,326	529
<b>S13</b> Trigger Cadet ski 13'	Feb-07	33%	1,855	714	1,141		1,855	612	1,326	529
<b>Nipper Boards &amp; Gear</b>			<b>25,323</b>	<b>13,525</b>	<b>11,797</b>	<b>0</b>	<b>25,323</b>	<b>3,029</b>	<b>16,555</b>	<b>8,768</b>

**Lyllal Bay Surf and Life Saving Club Inc Fixed Assets Schedule as at 31 March 2009**

Month	Depreciation Rate S/L	Cost	Accum Depr 31/3/08	N.B.V 1/4/08	Additions	Disposals	Gross Book Value 31/3/09	Depreciation 08/09	AccmDep 31/3/09	NBV 31/3/09
Jonathon Alsop Ski	Sep-06	33%	356	186	170		356	117	303	52
Pool Swim Fins (7 Pairs)	Oct-07	33%	2,550	421	2,129		2,550	421	842	1,709
Surf Swim Fins (20 Pairs)	Dec-07	33%	688	114	574		688	114	227	461
3 x Uniden Voyager Radios and Chargers	Jul-07	33%	1,641	406	1,235		1,641	406	813	829
Pool Manikin	Sep-07	33%	325	63	262		325	63	125	200
Kiwi Camping Tent	Jan-08	33%	5,555	458	5,096		5,555	458	917	4,638
10 Ski Paddles	Feb-07	33%	2,075	799	1,276		2,075	685	1,484	591
C1 Bennett green (old)		33%		0				0	-	0
C2 Fletchers green (old)		33%		0				0	-	0
B1 Hayden Pink & Blue 10'6	Jan-06	33%	1,111	825	286		1,111	825	1,650	-539
B2 Sonic White Transpower 10'6	2005	33%								
B3 Sonic white		33%	1,796	1,796	0		1,796	0	1,796	0
B4 Sonic blue (Tom)		33%	1,796	1,796	0		1,796	0	1,796	0
B5 Surfline Black		33%	1,795	1,795	0		1,795	0	1,795	0
B6 Surfline yellow Rescue		33%						0	-	0
B7 Sonic light blue		33%	1,796	1,796	0		1,796	0	1,796	0
B8 Extreme blue		33%						0	-	0
B9 Hayden blue (old)		33%	1,000	1,000	0		1,000		1,000	0
B10 Sonic Lion Blue / White	2004	33%	1,600	1,600	0		1,600	0	1,600	0
B11 Infront pink/silver stripe		33%	600	600	0		600	0	600	0
B12 Forcefield Blue / White (old)	Disposed 2009	33%	578	578	0	0				
B13 Forcefield red/yellow (old)	Disposed 2009	33%	847	847	0	0				
B14 Forcefield Dog	Disposed 2009	33%				0				
B15 Forcefield Black Chequers	Disposed 2009	33%	1,600	1,600	0	0				
B16 Forcefield blue (old)	Disposed 2009	33%	1,106	1,106	0	0				
B40 Dolphin 10'6" Board & Bag ( Mulcahy)	Jan-08	33%	1,111	92	1,019		1,111	367	458	653
B41 Dolphin 10'6 White, Blue Strip	2005	33%	600	600	0		600	0	600	0
B42 Forcefield blue flowers	2004	33%	800	800	0		800	0	800	0
B43 Infront Green & Blue 10'6	Nov-06	33%	1,022	478	544		1,022	337	815	207
B44 Infront pink/blue	2004	33%	600	600	0		600	0	600	0
B45 Dolphin 10'6 Red Yellow Stars		33%	0	0	0		0	0	-	0
B46 Sonic blue/yellow (craig old)		33%	2,782	2,782	0		2,782	0	2,782	0
B47 Infront green (frog)		33%						0	-	0
B48 CHD Rose & Crown	2004	33%	1,620	1,620	0		1,620	0	1,620	0
B49 CHD Blue Pak n Save 10'6	Jul-05	33%	1,107	1,004	102		1,107	102	1,107	0
B50 Bennet green (alex old)		33%	400	400	0		400	0	400	0
B70 Sonic CHD 10'6 Board & Bag	Dec-06	33%	1,565	689	877		1,565	517	1,205	360
B71 Sonic CHD 10'6 Board & Bag	Dec-06	33%	1,565	689	877		1,565	517	1,205	360
B72 Sonic CHD 10'6 Board & Bag	Dec-06	33%	1,565	689	877		1,565	517	1,205	360
B73 Sonic CHD 10'6 Board & Bag	Dec-06	33%	1,565	689	877		1,565	517	1,205	360
B74 Sonic CHD Orange/Sliver Phelps 10'6	Apr-07	33%	860	284	576		860	0	284	576
B75 Sonic CHD 10'6 Carbon Board & Bag	Dec-06	33%	1,565	689	877		1,565	517	1,205	360
B76 CHD blue sparkles	2005	33%	1,000	1,000	0		1,000	0	1,000	0
B77 Sonic CHD 10'6 Board & Bag	Dec-06	33%	0	0	0		0	0	-	0
B78 Dolphin 10'6 Yellow Blue Strips	Mar-08	33%	0	0	0		0	0	-	0
B79 Dolphin 10'6 Board NZCT Grant	Mar-08	33%	1,825	50	1,775		1,825	0	50	1,775
B80 Dolphin 10'6 Board NZCT Grant	Mar-08	33%	1,825	50	1,775		1,825	0	50	1,775
B81 Dolphin 10'6 Board NZCT Grant	Mar-08	33%	1,825	50	1,775		1,825	0	50	1,775
B82 CHD Light Blue		33%	1,500	1,500	0		1,500	0	1,500	0
B83 Light Blue Transpower	Jan-05	33%	1,785	1,785	0		1,785	0	1,785	0
B84 Rescue Board (Craig Jones)	Dec-07	33%	889	98	791		889	0	98	791
Sonic 10'6 CHD Board & Bag	Dec-06	33%	1,565	689	877		1,565	517	1,205	360
B? Sonic CHD Blue white deck NZCT 10'6	Jan-06	33%	1,848	762	1,085		1,848	610	1,372	476
Forecefield Yellow Rescue	Disposed 2009	33%	1,333	1,333	0	0				
Dolphin red (old)	Disposed 2009	33%				0				
New Wave yellow	Disposed 2009	33%	100	100	0	0				
Hayden White	Disposed 2009	33%	300	300	0	0				



**Lyllal Bay Surf and Life Saving Club Inc Fixed Assets Schedule as at 31 March 2009**

Month	Depreciation Rate S/L	Cost	Accum Depr 31/3/08	N.B.V 1/4/08	Additions	Disposals	Gross Book Value 31/3/09	Depreciation 08/09	AccmDep 31/3/09	NBV 31/3/09
Forcefield red (old)	Disposed 2009	33%	911	911	0	(\$89)				
Ridgeback	Disposed 2009	33%				0				
Burton Man to Man	Disposed 2009	33%	3,535	3,111	424	0				
Burton blue/white	Disposed 2009	33%				0				
Burton white	Disposed 2009	33%				0				
S1 Renegade Blue Diamond		33%								
S2 Ridgeback Light Blue		33%	400	400	0		400	0	400	0
S3 Renegade Blue White Fade		33%	2,062	2,062	0		2,062	0	2,062	0
S4 Renegade Light Blue		33%								
S5 Renegade Blue / White		33%	1,905	1,905	0		1,905	0	1,905	0
S6 Hayden Red Ski		33%	2,076	2,076	0		2,076	0	2,076	0
S7 Mattieu Dubos ski	Mar-07	33%	667	238	428		667	220	458	208
S8 Natal		33%								
S9 Burton Yellow Hull		33%								
S10 Yellow ski (old)		33%								
S14 Sonic Yellow, Orange & Red Cadet	Mar-07	33%								
S15 Burton White Island Bay	Dec-08	33%			400		400	44	44	356
S16 Sonic Red & White Craigs Old Ski	Nov-08	33%								
S17 CHD Bullet 6'5" ex Dunedin	Jan-09	33%			1,300		1,300	107	107	1,193
S30 Sonic Ski Pelorus Grant	Feb-08	33%	2,668	147	2,521		2,668	880	1,027	1,641
S31 Sonic Ski Pelorus Grant	Feb-08	33%	2,668	147	2,521		2,668	880	1,027	1,641
S32 Sonic Ski Pelorus Grant	Feb-08	33%	2,668	147	2,521		2,668	880	1,027	1,641
S33 Sonic Ski Pelorus Grant	Feb-08	33%	2,668	147	2,521		2,668	880	1,027	1,641
S34 Dolphin Light Blue	Jun-05	33%	2,476	2,315	161		2,476	161	2,476	0
S35 Green / Blue Bullet	2004	33%	2,950	2,950	0		2,950	0	2,950	0
S36 Scorpion Light Blue	2005	33%	2,600	2,600	0		2,600	0	2,600	0
S37 Bullet Rose & Crown	2004	33%	2,350	2,350	0		2,350	0	2,350	0
S38 Bullet Green & White Stripes	Dec-08	33%			1,700		1,700	187	187	1,513
DS1 Burton double ski		33%	2,535	2,535	0		2,535	0	2,535	0
DS2 Burton Double man to man		33%								
DS3 Dolphin Dominator ex Mt Maunganui	Oct-08	33%			2,000		2,000	333	333	1,667
<b>Senior Boards &amp; Gear</b>			<b>98,475</b>	<b>61,646</b>	<b>36,829</b>	<b>5,400</b>	<b>93,565</b>	<b>12,178</b>	<b>63,938</b>	<b>29,627</b>
2 Carbon sweep oars		33%	3,000	3,000	0		3,000	0	3,000	0
4 x Croker Oars		33%	3,501	3,501	0		3,501	0	3,501	0
6 wooden Sweeps Oar		33%	1,000	1,000	0		1,000	0	1,000	0
Boat Cover		33%	390	390	0		390	0	390	0
3 x Imported Oars		33%	3,177	3,177	0		3,177	0	3,177	0
4 x Imported Oars	Dec-01	33%	5,078	5,078	0		5,078	0	5,078	0
Leuven	Dec-01	33%	21,554	21,554	0		21,554	0	21,554	0
Flanagans		33%	15,085	15,085	0		15,085	0	15,085	0
Black Harp		33%	8,000	8,000	0		8,000	0	8,000	0
Imported Oars	Dec-03	33%	1,277	1,277	0		1,277	0	1,277	0
4 x Imported Oars	Dec-04	33%	3,469	3,469	0		3,469	-	3,469	0
Feathers (South Coast)	Mar-06	33%	28,122	19,334	8,788		28,122	8,788	28,122	0
Croker Oars	Apr-06	33%	2,632	1,737	895		2,632	868	2,605	26
2 Carbon Sweep Oars	Oct-06	33%	2,203	1,090	1,112		2,203	727	1,817	386
6 Surf Oars with Carbon Handles	Oct-06	33%	6,167	3,053	3,115		6,167	2,035	5,088	1,079
1 x L1 & 3 x L2 Croker Oars	Jan-09	33%				3,980	3,980	332	332	3,648
4 x Square Rowlocks & 1 Sweep Rowlock	Jan-09	33%				925	925	77	77	848
<b>Surf Boats</b>			<b>104,655</b>	<b>90,745</b>	<b>13,910</b>	<b>4,905</b>	<b>109,560</b>	<b>12,827</b>	<b>103,572</b>	<b>5,987</b>
Mackay Paddles		33%	600	600	0		600	0	600	0
Paddles x10		33%	962	962	0		962	0	962	0
15 x Paddles		33%			0					
Old Canoe double hull		33%	5,850	5,850	0		5,850	0	5,850	0
Boulder Bay Double Hull	Feb-06	33%	8,530	6,099	2,431		8,530	2,431	8,530	0

**Lyllal Bay Surf and Life Saving Club Inc Fixed Assets Schedule as at 31 March 2009**

Month	Depreciation Rate S/L	Cost	Accum Depr 31/3/08	N.B.V 1/4/08	Additions	Disposals	Gross Book Value 31/3/09	Depreciation 08/09	AccmDep 31/3/09	NBV 31/3/09
5 Laminated Wooden Paddles & Bag	Nov-06	33%	1,289	603	686		1,289	425	1,028	261
Brainwave Top Cat Canoe White Hull Blue Deck	Mar-09	33%			9,000		9,000	248	248	8,753
5 Outrigger Canoe Paddles	Mar-09	33%			978		978	27	27	951
<b>Canoes</b>			<b>17,231</b>	<b>14,114</b>	<b>3,117</b>	<b>9,978</b>	<b>27,209</b>	<b>3,131</b>	<b>17,244</b>	<b>9,964</b>
C630F Gear Trailer	Oct-03	25%	3,295	3,295	0		3,295	-	3,295	0
Old FoxEng IRB Trailer	Disposed 2009					(\$445)				
8839E Leuven Trailer		25%	3,000	3,000	0		3,000	0	3,000	0
L504L Surf Boat Trailer		25%	2,500	2,500	0		2,500	0	2,500	0
9475H South Coast Trailer	Jun-05	25%	2,667	2,494	173		2,667	173	2,667	0
F168C Tandem Axle Gear Trailer	Jun-06	25%	3,451	1,582	1,869		3,451	863	2,444	1,006
N614G Foxton Engineering IRB Trailer	Jan-09	25%				1,943	1,943	121	121	1,821
<b>Trailers</b>			<b>14,913</b>	<b>12,870</b>	<b>2,043</b>	<b>1,943</b>	<b>16,856</b>	<b>1,157</b>	<b>14,028</b>	<b>2,828</b>
5 x lifejackets		25%								
Mercury Engines No 232	Disposed 2009	25%	2,320	2,320	0	(\$889)				
Mercury Engines No 337		25%	2,320	2,320	0		2,320	0	2,320	0
Patrol Hull		25%	9,574	9,574	0		9,574	0	9,574	0
Hull Lion	Nov-05	25%	6,000	3,625	2,375		6,000	1,500	5,125	875
Mercury Engine No 56	Nov-06	25%	2,778	984	1,794		2,778	695	1,678	1,100
Fuel Bladder	Nov-06	25%	429	152	277		429	107	259	170
2 Life Jackets	Dec-06	25%	340	113	227		340	85	198	142
Mercury Engine No 30	Jan-07	25%	5,778	722	5,056		5,778	722	1,444	4,333
<b>IRB</b>			<b>29,539</b>	<b>19,810</b>	<b>9,728</b>	<b>0</b>	<b>27,219</b>	<b>3,109</b>	<b>20,599</b>	<b>6,619</b>
Wood Reel- Coolfuel		25%	1,000	1,000	0		1,000		1,000	0
Wood Reel- Westpac		25%	1,000	1,000	0		1,000		1,000	0
Allium Reel		25%	1,400	1,400	0		1,400		1,400	0
Arrbra Mannikan		20%	830	830	0		830		830	0
Icom Mill Marine VHF Radio x2		20%	1,014	1,014	0		1,014	0	1,014	0
16 Tubes - patrol room										
Pelican Pack		20%	1,659	1,659	0		1,659		1,659	0
First Responder Kit	Feb-07	33%	3,410	1,313	2,097		3,410	1,125	2,438	972
<b>Life Guard Equipment</b>			<b>10,313</b>	<b>8,216</b>	<b>2,097</b>	<b>0</b>	<b>10,313</b>	<b>1,125</b>	<b>9,341</b>	<b>972</b>
<b>Totals</b>										
Indoor Plant & Equipment			18,206	12,209	5,997	0	18,206	2,093	14,302	3,905
Building			43,326	32,152	11,174	0	43,326	5,416	37,568	5,758
Nippers Boards & Gear			25,323	13,525	11,797	0	25,323	3,029	16,555	8,768
Senior Boards & Skiis			98,475	61,646	36,829	5,400	93,565	12,178	63,938	29,627
Boats, Canoes and Trailers			166,337	137,539	28,798	16,825	180,842	20,225	155,444	25,399
Life Guard Gear			10,313	8,216	2,097	0	10,313	1,125	9,341	972
			<b>361,980</b>	<b>265,288</b>	<b>96,692</b>	<b>22,225</b>	<b>371,575</b>	<b>44,065</b>	<b>297,147</b>	<b>74,428</b>
<b>Journals 2009</b>										
Senior Boards & Skiis	Disposed 2009		-10,310.33	9,885.98	424.35					
Boats, Canoes and Trailers	Disposed 2009		-2,320.00	2,320.00	0.00					
Building Accum Depn	1-3120			5,415.74						
Furniture & Fixtures Accum Depm	1-3320			2,092.53						
SurfSports Boards & Skis Accum Depn	1-3420			15,206.93						
Surf Boats and Canoes	1-3520			20,224.51						
Lifeguard Equipment Accum Depn	1-3620			1,125.30						
Depreciation				<u>44,065.00</u>						