

Performance Report

Yellow-eyed Penguin Trust

For the year ended 30 September 2023

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Approval of Financial Report

Yellow-eyed Penguin Trust

For the year ended 30 September 2023

The Trustees are pleased to present the approved financial report including the historical financial statements of Yellow-eyed Penguin Trust for year ended 30 September 2023.


APPROVED



Name: Aengus Griffin

Position: Trust Board Chair

Date: 16 March 2024



Name: Timothy James Meplam

Position: Treasurer

Date: 16th March 2024

Entity Information

Yellow-eyed Penguin Trust For the year ended 30 September 2023

Legal Name of Entity

Yellow-eyed Penguin Trust

Entity Type and Legal Basis

Registered Charity

Registration Number

CC22822

Entity's Purpose or Mission

To work towards an increase in the number of Yellow-eyed penguins on a self-sustaining basis within their natural coastal eco-system.

Entity Structure

Trust Board (Governance Structure): the Trust Deed states we can have up to 15 trustees and currently we have 13 on the board and one Emerging Leader. Trustee The only positions held are that of Chair and Treasurer/Financial Advisor. Trustees represent the Board/Trust on other internal sub-committees or external committees as determined by our annual work plan.

Trustees during the year ended 30 September 2023 were: Eric Shelton (chair), Helen Dent, Lala Frazer, Murray Brass, Peter Simkins, Abby Clarke, Gus Griffin, Luke Gardener, Euan Kennedy, Hoani Langsbury, Margaret Murrell, Olaf Nilsen, Tim Mephram, Jenna Sinclair, Vicki Crosbie, Dan Whitburn, and Eiren Sweetman. Helen Dent and Olaf Nilsen retired during the year with Dan Whitburn and Eiren Sweetman appointed during the year.

The Management (Operational Structure) of the Trust is overseen by the General Manager (1FTE). There are six other employees: Administrator (0.6FTE), Lead Ranger - Acting Operations Manager (1FTE), Ranger (1FTE), and Nursery Supervisor (0.4FTE). Numerous volunteers support our work, especially at the nursery and in the reserves.

Main Sources of Entity's Cash and Resources

Our founding sponsor still supports the Trust, the Mainland Board owned by Fonterra Brands NZ Limited. We are also currently funded by the Department on Conservation's Community Fund, memberships, donations and other grants.

Main Methods Used by Entity to Raise Funds

The main fundraising is through membership subscriptions and donations and grant applications.

Entity's Reliance on Volunteers and Donated Goods or Services

Local businesses offer in-kind services and goods and volunteers contribute labour to see the workplans completed.

Physical Address

Level 1, John Wickliffe House
265 Princes Street
Dunedin, New Zealand, 9016

Entity Information

Postal Address

PO Box 724
Dunedin, New Zealand, 9054

Phone

+64 3 479 0011

Website

www.Yellow-eyedpenguin.org.nz

Email

enquiries@yeptrust.org.nz

Statement of Service Performance

Yellow-eyed Penguin Trust For the year ended 30 September 2023

Description of Entity's Outcomes

Hoiho / Yellow-eyed penguins were monitored throughout their breeding season. Predator control was undertaken on Trust owned reserves and neighbouring land. Native trees and shrubs were planted in coastal areas to regenerate our coastal forests.

	2023	2022
Description and Quantification of the Entity's Outputs		
Hectares of Land Managed	384	384
Hectares of land under pest management	382	382
Number of native trees & shrubs propagated	4,000	10,500
Number of volunteer hours for the year	1,616	1,505
Number of other areas where the Trust undertakes coastal conservation work	39	39
Threatened species under active management to ensure local security	1	1
Number of penguin nests monitored on Trust owned or managed sites	49	64
Number of chicks fledged	52	55

Statement of Financial Performance

Yellow-eyed Penguin Trust For the year ended 30 September 2023

	NOTES	2023	2022
		\$	\$
Revenue			
Donations, fundraising and other similar revenue	1	257,152	801,670
Fees, subscriptions and other revenue from members	1	3,710	3,875
Revenue from providing goods or services	1	127,653	144,669
Interest, dividends and other investment revenue	1	13,941	3,530
Total Revenue		402,456	953,744
Expenses			
Volunteer and employee related costs	2	537,532	508,528
Costs related to providing goods or services	2	166,229	151,766
Depreciation	6	42,669	37,180
Total Expenses		746,430	697,474
(Deficit)/Surplus for the Year		(343,974)	256,270

Statement of Financial Position

Yellow-eyed Penguin Trust As at 30 September 2023

	NOTES	30 SEP 2023	30 SEP 2022
Assets		\$	\$
Current Assets			
Bank accounts and cash	3	290,058	594,221
Debtors	3	9,893	49,391
Investments	3	209,700	219,547
Total Current Assets		509,651	863,159
Non-Current Assets			
Property, plant and equipment	6	1,244,096	1,274,007
Total Non-Current Assets		1,244,096	1,274,007
Total Assets		1,753,747	2,137,166
Liabilities			
Current Liabilities			
Creditors and accrued expenses	3	20,407	45,339
Employee entitlements payable	3	35,154	49,667
Total Current Liabilities		55,561	95,006
Total Liabilities		55,561	95,006
Total Assets less Total Liabilities (Net Assets)		1,698,186	2,042,160
Accumulated Funds			
Accumulated surpluses or (deficits)	4	1,698,186	2,042,160
Total Accumulated Funds		1,698,186	2,042,160

Statement of Cash Flows

Yellow-eyed Penguin Trust

For the year ended 30 September 2023

	2023	2022
	\$	\$
Statement of Cash Flows		
Cash Flows from Operating Activities		
Cash received from:		
Donations, fundraising and other similar receipts	305,728	761,147
Fees, subscriptions and other receipts from members	3,710	3,875
Receipts from providing goods or services	126,051	143,854
Interest, dividends and other investment receipts	7,282	3,530
Net GST received / (paid)	(26,748)	4,770
Total Cash received from:	416,023	917,176
Cash was applied to:		
Payments to suppliers and employees	717,275	664,639
Total Cash was applied to:	717,275	664,639
Net Cash Flows from Operating Activities	(301,252)	252,537
Cash Flows from Investing and Financing Activities		
Cash received from:		
Receipts from Investments	9,847	-
Total Cash received from:	9,847	-
Cash was applied to:		
Payments to acquire property, plant and equipment	12,758	37,747
Payments for investments	-	6,296
Third party funded payments	-	35,958
Total Cash was applied to:	12,758	80,001
Net Cash Flows from Investing and Financing Activities	(2,911)	(80,001)
Closing Cash		
Net (Decrease) / Increase in Cash	(304,163)	172,536
Opening	594,221	421,685
Closing Cash	290,058	594,221
This is represented by:		
Bank Accounts and Cash	290,058	594,221

Statement of Accounting Policies

Yellow-eyed Penguin Trust

For the year ended 30 September 2023

Basis of Preparation

Yellow-eyed Penguin Trust has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the Trust will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

Yellow-eyed Penguin Trust is registered for GST and all amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Income Tax

Yellow-eyed Penguin Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits with original maturities of 90 days or less).

Property, Plant and Equipment

Improvements by way of fencing and water supply are capitalised. The Trust's nursery is on leased ground. The Okia property is owned in conjunction with the Dunedin City Council (DCC). The Long Point Property is owned in conjunction with the Department of Conservation.

Property, plant and equipment are stated at cost less aggregate depreciation. Depreciation has been charged on a straight line method based on the estimated useful life of each asset, as follows:

General Plant & Machinery	5 years
Office Leasehold Improvement	20 years
Building	25 years
Vehicles	5 years
Heritage Assets	No depreciation
Fencing Improvement	14 years

Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the trust and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received.

Grants and Donations

Grants and donations are accounted for depending on whether they have been provided with a "use-or-return" condition attached. Where no "use-or-return" condition is attached, the revenue is recorded as income. Where grants or donations include a "use-or-return" condition the grant or donation is initially recorded as a liability on receipt. The donation is subsequently recognised with the Statement of Financial Performance as the performance conditions are met.

Investments

Investments have been stated at cost price.

Debtors

Debtors have been stated at net realisable value.

Changes in Accounting Policies

There have been no changes to accounting policies during the year.

Notes to the Performance Report

Yellow-eyed Penguin Trust For the year ended 30 September 2023

	2023	2022
1. Analysis of Revenue	\$	\$
Donations, fundraising and other similar revenue		
Donations	118,425	160,787
Fundraising Revenue	7,749	-
Grants	120,858	344,993
Legacies	10,120	295,890
Total Donations, fundraising and other similar revenue	257,152	801,670
Fees, subscriptions and other revenue from members		
Subscriptions	3,710	3,875
Total Fees, subscriptions and other revenue from members	3,710	3,875
Revenue from providing goods or services		
Grazing Rent	11,600	11,600
Habitats Revenue	15,000	23,694
Nursery Sales	6,591	5,258
Nursery Support	6,840	6,955
Sponsorships	85,000	95,000
Symposium	2,622	2,161
Total Revenue from providing goods or services	127,653	144,669
Interest, dividends and other investment revenue		
Interest	13,941	3,530
Total Interest, dividends and other investment revenue	13,941	3,530
Total Revenue	402,456	953,744
	2023	2022
Grants were from	\$	\$
Department of Conservation	110,858	324,993
Gramitt Sisters	10,000	20,000
Total Grants were from	120,858	344,993

Trustees thank all entities that have provided grants for their generous financial support.

	2023	2022
	\$	\$
2. Analysis of Expenses		
Volunteer and employee related costs		
Wages	535,573	504,746
ACC Levy	1,133	1,011
Staff Training	826	2,771
Total Volunteer and employee related costs	537,532	508,528
Costs related to providing goods or services		
Administrative Expenses	60,794	58,755
Audit Fees	4,975	4,097
Legal Fees	794	44
Office Lease	20,232	15,972
Other Expenses	79,434	72,898
Total Costs related to providing goods or services	166,229	151,766
Depreciation	42,669	37,180
Total Expenses	746,430	697,474

	2023	2022
	\$	\$
3. Analysis of Assets / Liabilities		
Bank accounts and cash		
ASB Current Account	15,027	34,027
SBS Current Account	273,103	551,694
Westpac Current Account	1,928	8,500
Total Bank accounts and cash	290,058	594,221
Debtors		
Interest Accrued	6,658	-
Sundry Debtors	2,417	49,391
GST Refund Due	818	-
Total Debtors	9,893	49,391
Investments		
CRT Shares	813	813
SBS Investment	-	15,752
SBS Term Deposit	55,834	53,745
Westpac Term Deposit -012	39,308	38,232
Westpac Term Deposit -015	113,745	111,005
Total Investments	209,700	219,547
Creditors and accrued expenses		
Accrued Payables	12,258	11,600
GST Payable	-	25,930
Revenue Received in Advance	7,809	7,809
Sundry Creditors	340	-
Total Creditors and accrued expenses	20,407	45,339

	2023	2022
	\$	\$
Employee Entitlement Payable		
Holiday Pay Owing	21,849	34,986
Wages Owing	13,305	14,681
Total Employee Entitlement Payable	35,154	49,667

	2023	2022
	\$	\$
4. Accumulated Funds		
Accumulated Funds		
Opening Balance	2,042,160	1,785,890
(Deficit) or Surplus for the Year	(343,974)	256,270
Total Accumulated Funds	1,698,186	2,042,160
Total Accumulated Funds	1,698,186	2,042,160

	2023	2022
	\$	\$
5. Breakdown of Reserves Held in Accumulated Funds		
Reserves		
Habitat Protection Reserve		
To maintain a separate reserve in the event that the Trust decide to purchase land.	125,000	125,000
Nursery Legacy Reserve		
Legacy given to fund Nursery activities.	23,380	44,398
Long Point Development Reserve		
Funding received for Long Point Development	44,846	60,182
Total Reserves	193,226	229,580

	2023	2022
	\$	\$
6. Property, Plant and Equipment		
Buildings		
Buildings	421,550	408,792
Accumulated depreciation	(73,204)	(56,990)
Total Buildings	348,346	351,802
Depreciation expense	16,213	15,958
Leasehold Improvements		
Leasehold improvements	37,531	37,531
Accumulated depreciation	(10,025)	(7,941)
Total Leasehold Improvements	27,506	29,589
Depreciation expense	2,084	174

	2023	2022
	\$	\$
Plant and Equipment		
Plant and equipment	35,512	35,512
Accumulated depreciation	(21,743)	(18,544)
Total Plant and Equipment	13,769	16,967
Depreciation expense	3,198	2,349
Property		
Property	809,734	809,734
Accumulated depreciation	-	-
Total Property	809,734	809,734
Depreciation expense	-	-
Vehicle		
Vehicle	118,174	118,174
Accumulated depreciation	(73,433)	(52,259)
Total Vehicle	44,741	65,914
Depreciation expense	21,174	21,174
Total Property, Plant and Equipment	1,244,096	1,274,007

	2023	2022
	\$	\$
7. Commitments		
Current Lease Commitments	22,217	20,422
Non-Current Lease Commitments	31,746	44,715
Total Commitments	53,963	65,137

Operating lease commitments include the premises in John Wickliffe House, Dunedin, and photocopier rental with Canon. There were no capital commitments at 30 September 2023 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 September 2023 (Last year - nil).

	2023	2022
	\$	\$
9. Related Party Transactions		
City Forests Donation		
Tim Mephram, YEPT Trustee, is a Director of City Forests Ltd	10,000	10,000

10. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report.

Independent Auditor's Report

to the Trustees of Yellow-eyed Penguin Trust

Qualified Opinion

We have audited the performance report of Yellow-eyed Penguin Trust (the Trust) which comprises the entity information and statement of financial position as at 30 September 2023 and the statement of service performance, the statement of financial performance and statement of cash flows for the year then ended, and the statement of accounting policies and other explanatory information.

Except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying performance report presents fairly, in all material respects:

- (a) the entity information for the year ended 30 September 2023
- (b) the financial position of the Trust as at 30 September 2023 and its financial performance and cash flows for the year ended on that date
- (c) the service performance of the Trust for the year ended 30 September 2023 in that the service performance information is appropriate and meaningful and prepared in accordance with the Trust's measurement bases or evaluation methods

in accordance with the accounting standard, Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Qualified Opinion

In common with other organisations of a similar nature, control over the revenues from donations, fundraising and similar income prior to being banked is limited. It was not practicable to extend our examination of such income beyond the accounting for amounts received as shown by the accounting records of the Trust, or to determine the effect of the limited control.

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance with the ISAs and New Zealand Auditing Standard (NZ AS) 1 *The Audit of Service Performance Information* (NZ). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of the Trust in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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

Information Other than the Financial Statements, Statement of Service Performance and Auditor's Report

Other information included in the Performance Report with the financial statements and service performance information comprises the depreciation schedule. The Trustees are responsible for this other information. Our opinion on the financial statements and service performance information does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the performance report, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. We are required to report any misstatement of other information. We have nothing to report in this regard.

Trustees' Responsibilities for the Performance Report

The Trustees are responsible, on behalf of the Trust for:

- (a) the preparation and fair presentation of the entity information, financial statements and overall presentation, structure and content of the service performance information in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit);
- (b) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit); and
- (c) such internal control as those charged with governance determine is necessary to enable the preparation of the financial statements and service performance report information that are free from material misstatement, whether due to fraud or error.

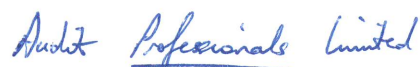
In preparing the performance report the Trustees are responsible for assessing the Trust's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the entity information, financial statements as a whole and the service performance information are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZAS 1 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material, if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

A further description of our responsibilities for the audit of the performance report is located on the External Reporting Board website: <https://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/>.

This report is made solely to the Trustees as a body. Our audit work has been undertaken so that we might state to the Trustees those matters which we are required to state in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trustees, as a body, for our audit work, for this report or for the opinions we have formed.



Chartered Accountants
18 March 2024

Dunedin

Depreciation Schedule

Yellow-eyed Penguin Trust

For the year ended 30 September 2023

NAME	RATE	METHOD	COST	OPENING VALUE	PURCHASES	PURCHASED	DISPOSALS	SALE PRICE	LOSS	CAPITAL GAIN	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Buildings													
Additions		SL	3,381	-	-	20 Dec 2001	-	-	-	-	-	3,381	-
Container modifications for Long Point		SL	46,189	41,262	-	14 Jan 2020	-	-	-	-	1,848	6,774	39,415
Container work for Long Point plumbing and gas refabrication		SL	5,007	4,507	-	3 Apr 2020	-	-	-	-	200	701	4,306
Container work for Long Point refabrication		SL	10,611	9,479	-	1 Nov 2019	-	-	-	-	424	1,556	9,055
Customise 4 containers		SL	47,443	42,383	-	4 Dec 2019	-	-	-	-	1,898	6,958	40,485
Customise 4 Containers		SL	1,871	1,683	-	20 Apr 2020	-	-	-	-	75	262	1,609
Customise 4 Containers		SL	39,130	34,957	-	21 Jan 2020	-	-	-	-	1,565	5,739	33,391
Customise 4 Containers		SL	7,059	6,306	-	21 Jan 2020	-	-	-	-	282	1,035	6,024
Customise 4 Containers		SL	29,257	26,136	-	7 Feb 2020	-	-	-	-	1,170	4,291	24,966
final installment for power installation		SL	5,697	5,128	-	20 Apr 2020	-	-	-	-	228	798	4,900
Locks and fittings for Long Point		SL	2,598	2,321	-	14 Jan 2020	-	-	-	-	104	381	2,217
Long Point building consent fee		SL	1,460	1,305	-	16 Oct 2019	-	-	-	-	58	214	1,246
Long Point Capital WIP transfer to building		SL	42,237	37,732	-	1 Oct 2019	-	-	-	-	1,689	6,195	36,043
Main Cable Long Point		SL	3,961	3,538	-	7 Feb 2020	-	-	-	-	158	581	3,380
Mamaku Point Shed		SL	12,758	-	12,758	6 Apr 2023	-	-	-	-	255	255	12,503
Nursery Buildings		SL	7,131	-	-	31 Oct 1992	-	-	-	-	-	7,131	-
Payment of building consent for LP Containers		SL	2,891	2,583	-	19 Nov 2019	-	-	-	-	116	424	2,467
plumbing installation		SL	729	656	-	20 Apr 2020	-	-	-	-	29	102	627
Plumbing, Draining & Gasfitting Long Point field base		SL	23,738	21,285	-	3 Mar 2020	-	-	-	-	950	3,402	20,336
Power for Long Point		SL	5,697	5,090	-	18 Dec 2019	-	-	-	-	228	836	4,862
Power Supply Long Pint Field Base		SL	691	394	-	5 Mar 2020	-	-	-	-	138	495	196
Redesign of containers to meet council consent		SL	5,628	5,028	-	12 Nov 2019	-	-	-	-	225	825	4,803
replacement camera and installation charges		SL	510	264	-	19 May 2020	-	-	-	-	102	349	162
Smart Comfort Control		SL	424	378	-	17 Jan 2020	-	-	-	-	17	62	362
Transport 2x Containers		SL	2,200	1,965	-	7 Feb 2020	-	-	-	-	88	323	1,877
Transport of 2 containers ex CSL to Metalworks Workshop		SL	1,681	198	-	12 Nov 2019	-	-	-	-	9	33	189
Tunnel House		SL	2,270	-	-	20 Aug 2004	-	-	-	-	-	1,681	-
Viewing hide (under construction)		SL	2,270	-	-	1 Nov 2011	-	-	-	-	-	2,270	-
Water System		SL	176	-	-	20 Aug 2004	-	-	-	-	-	176	-
Water Tanks for LP base		SL	4,517	4,035	-	28 Nov 2019	-	-	-	-	181	662	3,854
Work on long point field base foundation		SL	80,250	71,690	-	7 Feb 2020	-	-	-	-	3,210	11,770	68,480
Work on long point field base foundation		SL	2,629	2,349	-	28 Feb 2020	-	-	-	-	105	386	2,243
Work on long point field base foundation		SL	21,505	19,211	-	14 Jan 2020	-	-	-	-	860	3,154	18,351
Total Buildings			421,550	351,802	12,758						16,213	73,203	348,346
Leasehold improvements													
Leasehold improvements		SL	6,444	-	-	20 May 2013	-	-	-	-	-	6,444	-
Long Point Fencing	7.00%	SL	29,763	29,589	-	16 Sep 2022	-	-	-	-	2,083	2,257	27,506
Signage		SL	1,324	-	-	20 May 2013	-	-	-	-	-	1,324	-
Total Leasehold improvements			37,531	29,589							2,083	10,025	27,506

Depreciation Schedule

NAME	RATE	METHOD	COST	OPENING VALUE	PURCHASES	PURCHASED	DISPOSALS	SALE PRICE	LOSS	CAPITAL GAIN	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Plant and Equipment													
Grillo- Mower		SL	11,991	5,036	-	3 Dec 2014	-	-	-	-	-	6,955	5,036
Harvey Norman - Chest freezer for Long Point		SL	1,120	485	-	4 Dec 2019	-	-	-	-	224	859	261
Logitech Surface Pro	67.00%	SL	1,518	-	-	2 Feb 2016	-	-	-	-	-	1,518	-
New tablet for Ranger		SL	2,687	1,433	-	19 Jun 2020	-	-	-	-	537	1,791	896
Samsung G56 32GB	67.00%	SL	699	-	-	23 Feb 2016	-	-	-	-	-	699	-
Samsung Tablet		SL	806	-	-	24 Oct 2012	-	-	-	-	-	806	-
Smith City - Freezer + Oven for Long Point		SL	2,160	936	-	4 Dec 2019	-	-	-	-	432	1,656	504
Smith City - Rangehood for Long Point		SL	438	190	-	4 Dec 2019	-	-	-	-	88	336	102
Stihl Brushcutter	30.00%	SL	1,781	1,469	-	31 Mar 2022	-	-	-	-	534	846	935
Surface Tablet	40.00%	SL	1,953	-	-	31 Oct 2017	-	-	-	-	-	1,953	-
Tablet		SL	1,468	-	-	13 Jan 2014	-	-	-	-	-	1,468	-
Tablet for Ranger		SL	2,687	1,433	-	19 Jun 2020	-	-	-	-	537	1,791	896
Thermal Scope for Pest Control	30.00%	SL	1,972	1,923	-	20 Sep 2022	-	-	-	-	592	641	1,331
Water Tank System	6.00%	SL	4,231	4,062	-	18 Feb 2022	-	-	-	-	254	423	3,808
Total Plant and Equipment			35,512	16,967	-	-	-	-	-	-	3,198	21,742	13,769
Property													
Excavation - car parks		None	12,000	12,000	-	30 Sep 2010	-	-	-	-	-	-	12,000
Fencing		None	652	652	-	30 Sep 2000	-	-	-	-	-	-	652
Fencing		None	29,795	29,795	-	30 Sep 2010	-	-	-	-	-	-	29,795
Fencing		None	120	120	-	30 Sep 2001	-	-	-	-	-	-	120
Improvements		None	1,014	1,014	-	30 Sep 1992	-	-	-	-	-	-	1,014
Improvements (expenses2008)		None	16,495	16,495	-	30 Sep 2009	-	-	-	-	-	-	16,495
Improvements (expenses2009)		None	29,489	29,489	-	30 Sep 2009	-	-	-	-	-	-	29,489
Long Point		None	225,341	225,341	-	30 Sep 2009	-	-	-	-	-	-	225,341
Oki		None	195,296	195,296	-	30 Sep 1992	-	-	-	-	-	-	195,296
Otepahi		None	228,346	228,346	-	30 Jun 1997	-	-	-	-	-	-	228,346
Survey		None	581	581	-	30 Sep 2000	-	-	-	-	-	-	581
Tavora		None	70,607	70,607	-	30 Sep 1993	-	-	-	-	-	-	70,607
Total Property			809,734	809,734	-	-	-	-	-	-	-	-	809,734
Vehicle													
Deposit for D- Max	13.50%	SL	3,478	1,796	-	27 Mar 2019	-	-	-	-	470	2,152	1,326
Final payment for Isuzu D-Max	13.50%	SL	37,391	19,303	-	27 Mar 2019	-	-	-	-	5,048	23,136	14,255
Isuzu D-Max		SL	18,696	10,594	-	26 Aug 2020	-	-	-	-	3,739	11,841	6,855
Isuzu D-Max trade in		SL	13,043	7,391	-	26 Aug 2020	-	-	-	-	2,609	8,261	4,783
JFN - 2014 Toyota Hilux HJR343		SL	26,000	19,933	-	30 Jul 2021	-	-	-	-	5,200	11,267	14,733
Purchase of Nissan Navara	21.00%	SL	19,565	6,897	-	2 Sep 2019	-	-	-	-	4,109	16,777	2,788
Total Vehicle			118,174	65,914	-	-	-	-	-	-	21,174	73,433	44,741
Total			1,422,500	1,274,007	12,758	-	-	-	-	-	42,669	178,404	1,244,096