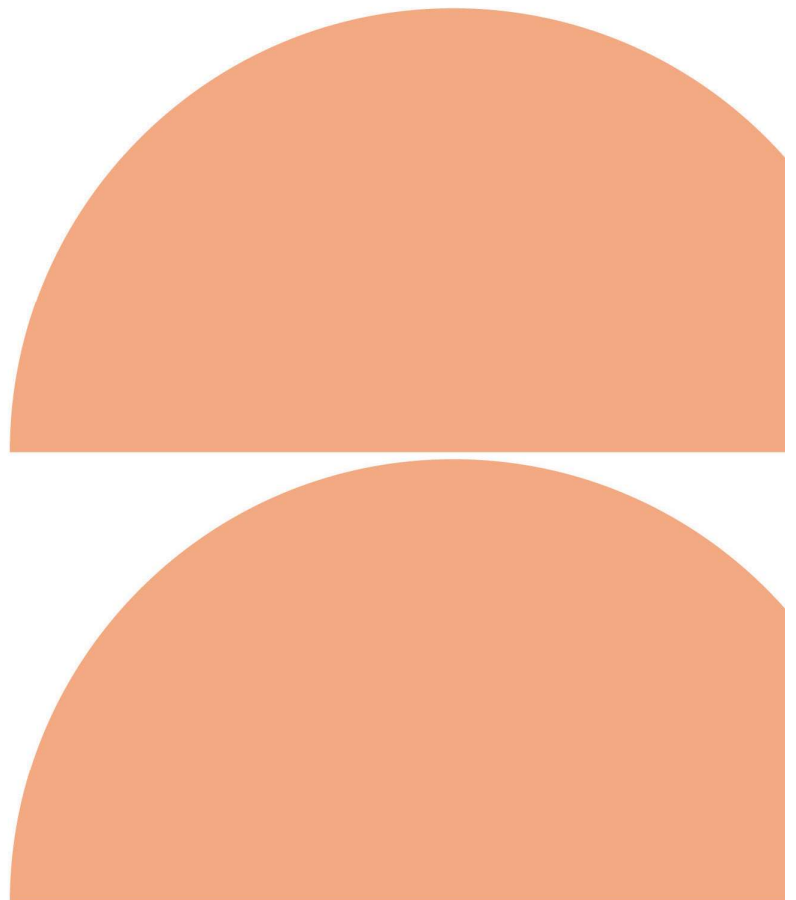


Shaping
SUCCESS.

**Canterbury Ice Hockey
Association (Inc)**

Performance Report

For the 10 Months ended 31 October 2021



Contents

3	Entity Information
4	Approval of Performance Report
5	Statement of Service Performance
6	Statement of Financial Performance
8	Statement of Cash Flows
9	Statement of Financial Position
10	Statement of Accounting Policies
11	Notes to the Financial Statements
14	Independent Auditors Report
16	Depreciation Schedule

Entity Information

Canterbury Ice Hockey Association Incorporated For the 10 months ended 31 October 2021

Legal Name of Entity

Canterbury Ice Hockey Association Incorporated

Entity Type and Legal Basis

Canterbury Ice Hockey Association is registered under the Incorporated Societies Act 1908 & is a registered charity under Charities Act 2005.

Registration Number

Charity Registration Number CC47217

Entity's Purpose or Mission

CIHA is established as a charitable entity for charitable purposes (including any purposes ancillary to those charitable purposes), namely;

To initiate, organise, conduct, promote, and foster the sport of ice hockey and make it accessible to all ages and skill levels in the Canterbury region, as recognised by the New Zealand Ice Hockey Federation Incorporated (hereafter referred to as the "NZIHF").

- To initiate, organise, conduct, and promote programs designed to develop the skills of its players, coaches, and officials.
- To make bylaws for the control of the sport and its administration in the Canterbury region.
- To be a member of the NZIHF.

Entity Structure

One committee of up to 16 voting volunteers elected and nominated by all members in good standing with the CIHA.

Main Sources of Entity's Cash and Resources

- Fees paid by members
 - Membership (to play hockey)
 - League Fees (per season played)
- Charitable grants
- Third Party Sponsorship (Rep Teams)

Main Methods Used by Entity to Raise Funds

- Sponsorship requests
- Fundraising effort
- Application of Grants

Entity's Reliance on Volunteers and Donated Goods or Services

The Canterbury Ice Hockey Association is reliant on the committees and their voluntary work.

Physical Address

495 Brougham Street, Opawa, Christchurch, New Zealand

Postal Address

PO Box 7297, Sydenham, Christchurch, New Zealand, 8240

Approval of Performance Report

Canterbury Ice Hockey Association Incorporated For the 10 months ended 31 October 2021

The committee are pleased to present the approved performance report including the historical financial statements of Canterbury Ice Hockey Association for year ended 31 October 2021.

APPROVED



President

Date 17 July 2022



Treasurer

Date 17 July 2022

Statement of Service Performance

Canterbury Ice Hockey Association Incorporated For the 10 months ended 31 October 2021

Description of Entity's Outcomes

Organise & promote Ice Hockey for all people in Canterbury.

	2021	2020
Description and Quantification of the Entity's Outputs		
Number of people playing Ice Hockey games	480	441
Number of Ice Hockey Playing Hours	810	610

Changes since 2020

Canterbury Ice Hockey Association has 100 volunteers that have completed a cumulative 7,440 hours.

During the period ended 31 October 2021, Canterbury Minor Ice Hockey Association has merged with CIHA and all funds have been "gifted" to CIHA for the use of the minors. All CMIH accounts have been closed in the process.

All hire gear funds have been accumulated into the account labelled "Moose - Visiting teams" and has been renamed to "Hire Gear". The funds that were originally in "Moose - Visiting Teams" have been moved to the Main CIHA account.

Both Minors and CIHA have used the online "esportdesk" to process membership fees, This automatically generates invoices and bills in Xero and includes a 4% fee and a \$2 processing fee for each subsequent event.

The Superleague was started in 2021 with much success

Statement of Financial Performance

Canterbury Ice Hockey Association Incorporated For the 10 months ended 31 October 2021

	NOTES	JAN-OCT 2021	JAN-DEC 2020
Revenue			
Donations, fundraising and other similar revenue			
League Donations, Grants & Fundraising Income	4	31,858	15,894
Other Donations, Grants & Fundraising Income		10,000	900
Funds Gifted & Goods Donated From CMIH		26,213	-
Total Donations, fundraising and other similar revenue		68,071	16,794
Fees, Subscriptions and other revenue from members			
Player League Income	1	272,102	222,818
Total Fees, Subscriptions and other revenue from members		272,102	222,818
Revenue from providing goods or services			
External League Income	2	58,194	12,269
Ice Income		1,016	1,912
Income from Registrations		25,216	22,421
Coaching Income		631	15,896
Hire Gear Income		5,144	-
Total Revenue from providing goods or services		90,201	52,497
Interest, dividends and other investment revenue			
League Interest	3	20	13
CIHA Interest		19	8
Hire Gear Interest		3	-
Total Interest, dividends and other investment revenue		42	21
Other Income			
Provision for Doubtful Debt Recovered		-	1,035
Total Other Income		-	1,035
Total Revenue		430,414	293,166
Expenses			
Costs relating to providing goods or service			
League Expense	5	399,371	265,720
Ice Rink Hire		7,645	444
NZIHIF Levy		-	3,802
Accountancy Fees		1,750	2,440
Audit Fees		2,943	2,743
Coaching Costs		800	1,558
Communications		-	170
CIHA esportdesk Fees		9,665	-
CIHA - First Aid		35	240
General Expenses		1,972	2,442
Hire Gear expenses		1,428	-
Legal Expense		-	4,339

This Performance Report is to be read in conjunction with the accompanying Notes and Independent Auditor's Report.

	NOTES	JAN-OCT 2021	JAN-DEC 2020
Web Administration Expense		386	1,098
Xero Fees		602	720
Total Costs relating to providing goods or service		426,598	285,717
Other Expenses			
Bank Fees		441	110
Bad Debts Expense		2,629	91
Allowance for Doubtful Debts		3,758	-
Depreciation		7,022	-
IRD Interest & Penalties		-	226
Total Other Expenses		13,850	427
Total Expenses		440,448	286,144
Surplus/(Deficit) for the Year		(10,034)	7,021

Statement of Cash Flows

Canterbury Ice Hockey Association Incorporated For the 10 months ended 31 October 2021

	JAN-OCT 2021	JAN-DEC 2020
Cash Flows from Operating Activities		
Receipts from Donations, Grants and Fundraising	68,071	16,794
Receipts from Providing Good or Services	74,983	41,829
Receipts from Members	353,311	188,216
Payments to Suppliers and Employees	(394,660)	(289,261)
Interest received	42	21
GST	(1,301)	(7,685)
Total Cash Flows from Operating Activities	100,446	(50,085)
Cash Flows from Investing Activities		
Proceeds from sales of property, plant and equipment	5,998	-
Payment for property, plant and equipment	(27,676)	(266)
Total Cash Flows from Investing Activities	(21,678)	(266)
Net Cash Flows	78,768	(50,351)
Cash Balances		
Cash and cash equivalents at beginning of period	32,576	82,927
Cash and cash equivalents at end of period	111,344	32,576
Net change in cash for period	78,768	(50,351)

Statement of Financial Position

Canterbury Ice Hockey Association Incorporated As at 31 October 2021

	NOTES	31 OCT 2021	31 DEC 2020
Assets			
Current Assets			
Bank accounts and cash			
Westpac - Main Cheque Account		50,929	19,628
Westpac - Red Devils Account		21,848	3,325
Westpac - Senior League		27,269	4,427
Westpac - Under 15 Rep Team		368	43
Westpac - Under 18 Rep Team		1,072	2,149
Westpac - Under 21 Rep Team		875	278
Westpac - Hire Gear		7,965	219
Westpac - Women's Rep Team		1,017	2,507
Total Bank accounts and cash		111,344	32,576
Debtors and prepayments			
Accounts Receivable		40,273	106,604
less Provision for Doubtful Debts		(4,427)	(105)
Total Debtors and prepayments		35,846	106,499
GST Receivable		3,003	-
Total Current Assets		150,192	139,076
Non-Current Assets			
Property, Plant and Equipment		18,087	10,897
Total Non-Current Assets		18,087	10,897
Total Assets		168,279	149,973
Liabilities			
Current Liabilities			
Creditors and accrued expenses			
Accounts Payable		28,030	9,744
GST Payable		-	10,110
Accruals		20,713	4,500
Hire Gear Bonds		3,950	-
Total Creditors and accrued expenses		52,693	24,353
Total Current Liabilities		52,693	24,353
Total Liabilities		52,693	24,353
Total Assets less Total Liabilities (Net Assets)		115,586	125,619
Accumulated Funds			
Accumulated surpluses or (deficits)		115,586	125,619
Total Accumulated Funds		115,586	125,619

Statement of Accounting Policies

Canterbury Ice Hockey Association Incorporated For the 10 months ended 31 October 2021

Basis of Preparation

The Canterbury Ice Hockey Association 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 entity will continue to operate in the foreseeable future.

Accounts Receivable

Accounts receivable are stated at estimated realisable value. An estimate is made for doubtful debts based on a review of all outstanding amounts at balance date. Bad debts are written off during the period in which they are identified.

Depreciation

Depreciation is calculated on a straight line basis over the estimated remaining lives of the asset less estimated residual value.

Income Tax

The association is exempt from income tax under the general exemptions to sports bodies under section CW 46 of the Income Tax Act 2007 and on the basis it is registered under the Charities Act 2005.

The association also holds a certificate of exemption from resident withholding 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.

Grants & Registration Fees

Grants received for a specific purpose are recognised in the period which the related expenditure is incurred.

Unspent grants at balance date are carried forward in the statement of financial position.

Registration fees have been accounted for on an invoice basis.

Revenue Recognition

Revenue is recognised when goods and services are invoiced or entitlement to income arises.

Changes in Accounting Policies

There have been no changes in accounting policies, all policies have been applied consistently throughout the year.

Notes to the Financial Statements

Canterbury Ice Hockey Association Incorporated For the 10 months ended 31 October 2021

	JAN-OCT 2021	2020
1. Player League Income		
Minors League	104,872	-
Red Devils	14,854	3,870
Senior League	80,893	151,122
Masters League	11,143	10,949
Under 15 Rep Team	16,554	4,805
Under 18 Rep Team	15,663	6,436
Under 21 Rep Team	7,083	-
Women's Rep	14,669	10,826
Woman's League	3,371	13,918
CYIH	-	2,106
Power Skating	3,000	-
Total Player League Income	272,102	204,032

	JAN-OCT 2021	2020
2. External League Income		
Red devils	53,998	11,982
Under 21 Rep Team	2,174	-
Women's Rep Team	2,022	3,391
Total External League Income	58,194	15,373

	JAN-OCT 2021	2020
3. League Interest income		
Red Devils	7	2
Senior League	10	10
Under 15 Rep Team	2	1
Under 18 Rep Team	1	-
Under 21 Rep Team	-	-
Women's Rep Team	-	1
Total League Interest income	20	15

	JAN-OCT 2021	2020
4. League Donations, Grants & Fundraising Income		
Red Devils	19,395	10,000
Under 15 Rep Team	6,463	2,150
Under 18 Rep Team	4,000	3,081
Under 21 Rep Team	2,000	-
Women's Rep Team	-	750
Total League Donations, Grants & Fundraising Income	31,858	15,981

	JAN-OCT 2021	2020
5. League Expenses		
Minors League	86,936	-
Red Devils	72,825	20,112
Senior League	159,218	151,430
Masters League	11,501	12,526
Under 15 Rep Team	22,647	11,530
Under 18 Rep Team	21,203	9,064
Under 21 Rep Team	10,429	-
Women's Rep Team	11,159	36,507
Women's League	3,453	962
CYIH	-	6,737
Total League Expenses	399,371	248,868

	JAN-OCT 2021	2020
6. League Net Income (Loss)		
Minors League - Net Income (Loss)	17,936	-
Red Devils - Net Income (Loss)	15,429	5,741
Senior League - Net Income (Loss)	(78,315)	(297)
Masters League - Net Income (Loss)	(357)	(1,577)
Power Skating - Net Income (Loss)	3,000	-
Under 15 Rep Team - Net Income (Loss)	371	(4,574)
Under 18 Rep Team (JEL) - Net Income (Loss)	(1,539)	454
Under 21 Rep Team (Elite) - Net Income (Loss)	828	-
Women's Rep Team - Net Income (Loss)	5,532	(21,538)
Women's League - Net Income (Loss)	(83)	12,956
CYIH	-	(4,631)
Total League Net Income (Loss)	(37,198)	(13,467)

6. Net League Income (Loss) Cont.

There are various leagues of teams contained within Canterbury Ice Hockey Association, including the following Rep Teams:

- Under 15 Rep Team
- Under 18 Rep Team
- Under 21 Rep Team
- Red Devils Team
- Women's Rep Team

There are also the other following leagues:

- Minors League (includes new Superleague, for kids learning to play)
- Women's League
- Senior League - was called SNC
- Masters League
- CYIH

The Senior League had been combined with the following teams, from previous years:

- Winter League

- Contact League
- Learn to Play

Senior's League had the most significant decrease in net league income for this financial year. This was caused by decrease in the player income during this financial year that relates to Covid19 credits.

7. Contingent Liabilities

The Association has no contingent liabilities as at year end. (Last Year: \$Nil)

8. Capital Commitments

The Association has no capital commitments as at year end. (Last Year: \$Nil)

9. Grants

The Canterbury Ice Hockey Association received total of \$28,895.08 in grants (Last year: \$10,000). The grants are made up of \$18,895.08 from the Aotearoa Gaming Trust and \$10,000 from Mainland

10. Related Party Transactions

There were no transactions involving related parties during the financial year (Last year: \$Nil)

11. Doubtful Debts

The provision for the 2021 Doubtful Debts Allowance was established by way of assessment of the Accounts Receivable as at year end.

12. Impact of COVID-19

Early in the reporting period, the CIHA Coach visited his terminally ill father in the United States and even though re-entry to NZ was approved at the time by the New Zealand government, it was later changed to NZ citizens only. Hence in April the CIHA had to re-hire a coach.

August to October saw many lockdowns and alert level changes. The whole country was in level 4 for a few days and Auckland had extended levels 4 and 3 through to September. This meant that our Representative teams U18, U15 still played a tournament but Auckland was excluded.

The CIHA Superleague tournament was cancelled.

The CIHA issued approximately \$10,000 in refunds to U15/U18 and High Schools

Some of the Red Devils seasons tickets that were pre-sold had to be refunded due to Red Devils games being cancelled. This amounted to \$380

The Senior League teams and individuals were refunded approximately \$12,600 in COVID credits due to lockdowns at the end of their winter season.

Again, there was no ability to have import players as is normally possible during the winter months

14. Subsequent Events

No significant events have occurred after balance date.

INDEPENDENT AUDITOR'S REPORT

To the Members of the Canterbury Ice Hockey Association Incorporated

Opinion

We have audited the performance report of the Canterbury Ice Hockey Association Incorporated (the Association) on pages 3 to 13, which comprises the statement of financial position as at 31 October 2021 and the entity information, statement of service performance, statement of financial performance and statement of cash flows for the 10 month period then ended, and notes to the performance report, including a summary of significant accounting policies.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable.
- b) the performance report presents fairly, in all material respects:
 - the entity information for the period then ended;
 - the service performance for the period then ended; and
 - the financial position of the Association as at 31 October 2021 and its financial performance and cash flows for the period then ended

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

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). 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 Association 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 opinion.

Ashton Wheelans has assisted with the formatting of the performance report. This information has been obtained from the committee, whom have maintained the accounting records throughout the year. All decisions affecting the performance report have been made by the committee, whom take full responsibility for the performance report. The assistance we provide has not affected our independence. Except for this matter and other than in our capacity as auditor we have no relationship with, or interests in the association.

Committee's Responsibilities for the Performance Report

The committee is responsible on behalf of the Association for:

- a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) the preparation and fair presentation of the performance report which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

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

- c) such internal control as the committee determines is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITOR'S REPORT

To the Members of the Canterbury Ice Hockey Association Incorporated.

Committee's Responsibilities for the Performance Report (continued)

In preparing the performance report, the committee is responsible on behalf of the Association for assessing the Association'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 committee either intends to liquidate the Association 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 performance report as a whole is 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 ISAE (NZ) 3000 (Revised) 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.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the committee, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable are relevant, reliable, comparable and understandable.

We communicate with the Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

A handwritten signature in blue ink that reads "Ashton Wheelans".

ASHTON WHEELANS

Chartered Accountants
Christchurch

17 July 2022

Depreciation Schedule

Canterbury Ice Hockey Association Incorporated For the 10 months ended 31 October 2021

NAME	RATE	PURCHASED	COST	OPENING VALUE	PURCHASES	SALE PRICE	DEP RECOVERED	LOSS	CAPITAL GAIN	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Hire Gear Equipment												
Mission Pro Helmets x 20	67.00%	1 Apr 2008	2,999	-	-	-	-	-	-	-	2,999	-
Bauer IMS 5.0 Helmet Combo's (10x)	67.00%	7 Apr 2021	1,188	-	1,188	-	-	-	-	464	464	724
Bauer IMS 5.0 Helmet Combo's (8x)	67.00%	7 Apr 2021	951	-	951	-	-	-	-	372	372	579
Bauer Junior Pack includes bag (8x)	67.00%	7 Apr 2021	4,075	-	4,075	-	-	-	-	1,593	1,593	2,482
Bauer Lil Sport Youth Pack (10x)	67.00%	7 Apr 2021	2,547	-	2,547	-	-	-	-	995	995	1,551
Bauer Sticks ABS junior (8)	67.00%	7 Apr 2021	306	-	306	-	-	-	-	119	119	186
Bauer Sticks ABS youth (10x)	67.00%	7 Apr 2021	339	-	339	-	-	-	-	133	133	207
Bauer Youth Gloves (10x)	67.00%	7 Apr 2021	594	-	594	-	-	-	-	232	232	362
Bauer Goalie sticks Junior GSX 23" - 24" paddle for U12 left hand (4x)	67.00%	15 Jul 2021	692	-	692	-	-	-	-	155	155	538
Bauer neck guards junior (20x)	67.00%	15 Jul 2021	435	-	435	-	-	-	-	97	97	338
Bauer NXS shoulder pads adult small (2x)	67.00%	15 Jul 2021	174	-	174	-	-	-	-	39	39	135
Bauer Throat protector dangles (2x)	67.00%	15 Jul 2021	172	-	172	-	-	-	-	38	38	134
Bauer X shoulder pads for 10-12 year olds (4x)	67.00%	15 Jul 2021	313	-	313	-	-	-	-	70	70	243
Easton E100 personal bag (20x)	67.00%	15 Jul 2021	1,391	-	1,391	-	-	-	-	311	311	1,080
Total Hire Gear Equipment			16,176	-	13,177	-	-	-	-	4,618	7,617	8,559
Hockey Equipment												
SuperLeague Goals	67.00%	21 May 2021	261	-	261	-	-	-	-	87	87	173
Bauer 54" x 44" junior nets (2x)	67.00%	15 Jul 2021	224	-	224	-	-	-	-	50	50	174
Blue Sport black pucks (20x)	67.00%	15 Jul 2021	61	-	61	-	-	-	-	14	14	47
Blue Sport blue pucks (20x)	67.00%	15 Jul 2021	104	-	104	-	-	-	-	23	23	81
Balls and rope	67.00%	25 Sep 2021	84	-	84	-	-	-	-	9	9	75
Total Hockey Equipment			735	-	735	-	-	-	-	184	184	551
Plant & Equipment												
Goal Nets	20.00%	1 Jan 2002	1,789	-	-	-	-	-	-	-	1,789	-
FamiceEro Timing System	33.00%	17 Apr 2008	10,759	-	-	-	-	-	-	-	10,759	-
Container	8.00%	30 Apr 2010	4,035	858	-	-	-	-	-	269	3,446	589
Uniforms - Elite HW	67.00%	24 Sep 2013	1,980	-	-	-	-	-	-	-	1,980	-
Uniforms - Dragons	67.00%	1 Oct 2013	1,150	-	-	-	-	-	-	-	1,150	-
Sport Equipment - 13 to 16 years old	67.00%	24 Jun 2014	4,260	9	-	-	-	-	-	6	4,257	3
Hockey Nets	13.00%	26 Aug 2015	3,652	1,936	-	-	-	-	-	214	1,930	1,722
Laptop	50.00%	18 Apr 2018	1,696	486	-	-	-	-	-	221	1,431	265
Hockey Goal and Netting	20.00%	30 Dec 2020	7,466	7,341	-	-	-	-	-	1,244	1,369	6,097
Total Plant & Equipment			36,787	10,631	-	-	-	-	-	1,954	28,111	8,676
Total			53,698	10,631	13,912	-	-	-	-	6,756	35,911	17,787

This schedule is outside the scope of the Independent Audit.