

**Profit & Loss**  
**Canterbury Masters Athletics Inc**  
**1 July 2025 to 30 June 2026**

|                                                       | 30-Jun-26       | 30-Jun-25       |
|-------------------------------------------------------|-----------------|-----------------|
| <b>Income</b>                                         |                 |                 |
| <b>Subscriptions</b>                                  |                 |                 |
| NZMA / CMA Subscriptions Received                     | 660             | 1,070           |
| Less: NZMA Membership Registration                    | - 400           | - 850           |
| <b>Total CMA Subscriptions</b>                        | <b>\$ 260</b>   | <b>\$ 220</b>   |
| <b>South Island Championships</b>                     |                 |                 |
| Entry Fees/BBQ (NET payment from NZMA)                | -               | 4,184           |
|                                                       | \$ -            | \$ 4,184        |
| Less: Hire AC Timing Equipment                        |                 | - 2,158         |
| Less: BBQ Expenses                                    |                 | - 1,035         |
| Less: Printing Programme Booklet/Numbers/Certificates |                 | - 746           |
|                                                       | \$ -            | - 3,939         |
| <b>Total South Island Championships</b>               | <b>\$ -</b>     | <b>245</b>      |
| Interest Income - Bank                                | 112             | 523             |
| Interest Income - Term Deposits                       | 875             | 1,355           |
| CMA Uniforms                                          | 20              | -               |
| <b>Total Income</b>                                   | <b>\$ 1,267</b> | <b>\$ 2,343</b> |
| <b>Expenses</b>                                       |                 |                 |
| CMA Website Hosting                                   |                 | - 958           |
| Depreciation                                          | - 51            | - 64            |
| Equipment Repairs                                     | - 400           | -               |
| General Expenses                                      | - 60            | -               |
| <b>Total Expenses</b>                                 | <b>- 511</b>    | <b>- 1,022</b>  |
| <b>Net Surplus / Deficit</b>                          | <b>756</b>      | <b>1,321</b>    |

# Balance Sheet

## Canterbury Masters Athletics Inc

### As as 30 June 2026

|                             | 30 Jun 2026        | 30 Jun 2025        |
|-----------------------------|--------------------|--------------------|
| <b>Assets</b>               |                    |                    |
| <b>Bank</b>                 |                    |                    |
| ANZ Term Deposit #2687      | \$23,025.00        | \$23,025.00        |
| CMA Cheque Account          | \$3,219.00         | \$2,925.00         |
| CMA Serious Saver           | \$31,201.00        | \$30,689.00        |
| <b>Total Bank</b>           | <b>\$57,445.00</b> | <b>\$56,639.00</b> |
| <b>Current Assets</b>       |                    |                    |
| Singlets on Hand            | \$300.00           | \$300.00           |
| <b>Total Current Assets</b> | <b>\$300.00</b>    | <b>\$300.00</b>    |
| <b>Fixed Assets</b>         |                    |                    |
| Per Asset Register          | \$205.67           | \$255.67           |
| <b>Total Fixed Assets</b>   | <b>\$205.67</b>    | <b>\$255.67</b>    |
| <b>Total Assets</b>         | <b>\$57,950.67</b> | <b>\$57,194.67</b> |
| <b>Net Assets</b>           | <b>\$57,950.67</b> | <b>\$57,194.67</b> |
| <b>Equity</b>               |                    |                    |
| Current Year Earnings       | \$756.00           | \$1,321.03         |
| Retained Earnings           | \$57,194.67        | \$55,873.64        |
| <b>Total Equity</b>         | <b>\$57,950.67</b> | <b>\$57,194.67</b> |

President: Andrew Stark



Date:

## Canterbury Masters Athletics Inc - Depreciation Schedule as at 30 June 2026

|                                      | Year<br>Purchased | Cost         | Book Value<br>1 July 2025 | Depn Rate | Depn  | Book Value<br>30 June 2026 |
|--------------------------------------|-------------------|--------------|---------------------------|-----------|-------|----------------------------|
| Weight set                           |                   | 1,070        | 5                         | 20%       | 1     | 4                          |
| Wind gauge (Springco)                | 2002              | 1,250        | 6                         | 20%       | 1     | 5                          |
| Nordic Viking 800g<br>Javelin        | 2002              | 375          | -                         | 20%       | -     | -                          |
| Seiko stop watches (2)               | 2003              | 530          | -                         | 20%       | -     | -                          |
| Equipment ex Avon<br>Sports          | 2003              | 2,045        | 12                        | 20%       | 2     | 9                          |
| Weights                              | 2004              | 1,180        | 9                         | 20%       | 2     | 7                          |
| Equipment ex Avon<br>Sports          | 2004              | 3,315        | 25                        | 20%       | 5     | 20                         |
| Laptop computer                      | 2004              | 2,234        | -                         | 48%       | -     | -                          |
| Discus 750g (3)                      | 2006              | 120          |                           |           |       |                            |
| Discus 1 kg                          | 2006              | 206          |                           |           |       |                            |
| Discus 1.5 kg                        | 2006              | 145          |                           |           |       |                            |
| Discus 2 kg                          | 2006              | 155          |                           |           |       |                            |
| Javelin 400 g                        | 2006              | 230          |                           |           |       |                            |
| Javelin 500 g                        | 2006              | 230          |                           |           |       |                            |
| Javelin 500 g                        | 2006              | 230          |                           |           |       |                            |
| Javelin 700 gm                       | 2006              | 250          |                           |           |       |                            |
| Javelin 800 gm                       | 2006              | 260          |                           |           |       |                            |
| Shot 3 kg (2)                        | 2006              | 110          |                           |           |       |                            |
| Shot 4 kg (2)                        | 2006              | 55           |                           |           |       |                            |
| Shot 5 kg                            | 2006              | 65           |                           |           |       |                            |
| Shot 6 kg                            | 2006              | 75           |                           |           |       |                            |
| Shot 7.25 kg                         | 2006              | 85           |                           |           |       |                            |
| Hammer 3 kg                          | 2006              | 144          |                           |           |       |                            |
| Hammer 4 kg                          | 2006              | 155          |                           |           |       |                            |
| Hammer 5 kg                          | 2006              | 155          |                           |           |       |                            |
| Hammer 6 kg                          | 2006              | 175          |                           |           |       |                            |
| Hammer 7.25 kg                       | 2006              | 186          |                           |           |       |                            |
| Tapes(2)                             | 2006              | 200          |                           |           |       |                            |
| Set of weights                       | 2006              | 1,250        |                           |           |       |                            |
| <b>Total 2006</b>                    | 2006              | <u>4,481</u> | 51                        | 20%       | 10    | 41                         |
| Identilynx Camera (1/4<br>share)     | 2009              | 965          | 27                        | 20%       | 5     | 22                         |
| Laptop computer &<br>laser printer   | 2010              | 1,740        | 0                         | 48%       | 0     | 0                          |
| Weight & hammer                      | 2010              | 295          | 10                        | 20%       | 2     | 8                          |
| Shot puts Practice<br>orange 2kg (3) | 2011              | 53           | 2                         | 20%       | 0     | 2                          |
| Filing Cabinet                       | 2013              | 551          | 60                        | 20%       | 12    | 48                         |
| 3kg & 2kg Weight                     | 2016              | 379          | 48                        | 20%       | 10    | 39                         |
|                                      |                   | \$ 20,463    | \$ 257                    |           | \$ 51 | \$ 205                     |

**Profit & Loss**  
**Canterbury Masters Athletics Inc**  
**1 July 2025 to 30 June 2026**

**1. STATEMENT OF ACCOUNTING POLICIES**

Canterbury Masters Athletics Inc. is incorporated under the Incorporated Societies Act. The financial statements have been prepared in accordance with Generally Accepted Accounting Principles.

The accounting principles, recognised as appropriate for the measurement and reporting of financial performance and financial position on an historical cost basis have been followed. The financial statements are prepared on a going concern basis.

**SPECIFIC ACCOUNTING POLICIES**

The following Specific Accounting Policies, which materially affect the measurement of financial performance and financial position, have been applied:

**Grants and Donations**

Donations are treated as income upon receipt. Grants received conditional on expenditure for specific purposes are treated as liabilities until spent. Upon expenditure on the intended purposes, grants are recognised as income.

**Depreciation**

Depreciation has been calculated using the maximum rates permitted by the Income Tax Act 1994.

**Goods and Services Tax**

The accounts have been prepared on a GST inclusive basis as the entity is not GST registered.

**Fixed Assets**

Fixed Assets are recorded at cost less accumulated depreciation. The cost of purchased fixed assets is the value of the consideration given to acquire the assets and the value of any other directly attributable costs which have been incurred in bringing the assets to the location and condition necessary for their intended service.

**Inventories**

Inventories are stated at the lower of cost, determined on a first-in first-out basis, or net realisable value.

**Investments**

Investment are stated as cost.

**Liabilities**

Liabilities are stated at the estimated amounts payable and include obligations which can be reliably estimated.

**Contingent Liabilities**

There are no Contingent Liabilities as at 30th June 2026 (2025 : Nil).

**Capital Commitments**

There are no Capital Commitments as at 30th June 2026 (2025 : Nil).

There have been no Changes in Accounting Policies. All policies have been applied on bases consistent with those used in previous years.