

Bharatiya Mandir Indian Temple Inc.

Performance Report

For the Year Ended 31 March 2016

Bharatiya Mandir Indian Temple Inc.

Contents of Financial Statements

For the Year Ended 31 March 2016

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Bharatiya Mandir Indian Temple Inc.

Report on the Engagement to Compile Performance Report

For the Year Ended 31 March 2016

COMPILATION REPORT TO THE TRUSTEES

Reporting Scope

On the basis of information provided to us by the trustees, we have compiled, in accordance with PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-for-profit) Tier - 3 issued by Chartered Accountants Australia and New Zealand, the attached performance report of Bharatiya Mandir Indian Temple Inc. for the year ended 31 March 2016. These have been prepared in accordance with the financial reporting framework described in Note 1 to the performance report.

Responsibilities

The trustees are solely responsible for the information contained in the performance report and have determined that the financial reporting framework used is appropriate to meet their needs and the purpose that the performance report was prepared. The performance report was prepared exclusively for the trustees' benefit. We do not accept responsibility to any other person for the contents of the performance report.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the performance report from information provided to us by the trustees. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Disclaimer

As mentioned earlier in the report, we have compiled the performance report based on the information provided to us. A compilation is limited primarily to the collection, classification and summarisation of financial information supplied by the client. A compilation does not involve the verification of that information. We have not carried out an audit or review engagement on the performance report and therefore neither we nor any of our employees accept any responsibility for the reliability, accuracy or completeness of the information from which the performance reports have been compiled. Further, the performance reports have been prepared at the request of, and for the purposes of, our client only and neither we nor any of our employees accept any responsibility of any kind whatsoever, including liability in negligence, to any other person who places reliance on the compiled performance reports.

DFK Oswin Griffiths Carlton Limited

Chartered Accountants

Auckland

10-Nov-16

Bharatiya Mandir Indian Temple Inc.

Entity Information

As at 31 March 2016

Legal name of entity	Bharatiya Mandir Indian Temple Inc.
Entity type and legal basis	Bharatiya Mandir Indian Temple Inc. is a registered charity under the Charitable Trust Act 2005.
Registration number	Charities Commission registration number CC32466
Physical Address	PO Box 68314, Newton, Auckland, 1145
Postal Address	252-254 Balmoral Road, Sandringham, Auckland 1025
Phone	09 846 2677
Website	http://www.bharatiyamandir.org.nz/
Accountants	DFK Oswin Griffiths Carlton Limited Chartered Accountants Level 4, 52 Symonds Street Auckland 1010
Bankers	ANZ Bank
IRD Number	55-160-228

Bharatiya Mandir Indian Temple Inc.

Entity Information (continued)

As at 31 March 2016

(1) Purpose / Mission

To provide religious services/activities

(2) Entity Structure

Bharatiya Mandir Indian Temple Inc. is a Not-For-Profit organisation governed by its Board of Trustees.

The Management committee comprises of 40 Members:

President: Hemant Prashar ✓

Vice President: Jyoti Parashar ✓

Secretary: Anil Sharma ✓

Assistant Secretary: Ambrish Gupta ✓

Treasurer: Harjiv Arora ✓

Assistant Treasurer: Prabhu Kanji & Ambrish Gupta ✓

(3) Main Source of cash and resources

Bharatiya Mandir Indian Temple Inc. has raised funds through Donations and Rental activities to fund its day-to-day activities.

(4) Main methods used to raise funds

The main methods used by Bharatiya Mandir to raise funds have been through pooja and aarti (prayer ritual), membership fees, calendar sales, catering and weddings.

(5) Reliance on volunteers and donated goods or services

The registered members are an integral part of Bharatiya Mandir Indian Temple Inc. operations. They assist in the administration of the day-to-day activities, general donations & catering.

Bharatiya Mandir Indian Temple Inc.

Statement of Service Performance

For the Year Ended 31 March 2016

Outcomes:

The objects for which the Society is established are:-

The advancement of the Sanatan Dharam Hindu Religion within New Zealand and to help people understand and develop love for and service to the Supreme Lord through the process of Hinduism as revealed in Bhagavad Gita, and Srimad Bhagavatam. Mahabharat Ramayan and as elucidated in the teachings of sanity persons of the past and present eras (and those who may appear in the future) and in furtherance of this object but not otherwise the Society shall have the following powers:-

- (a) To practice and propagate the chanting of the Holy Names of God as encouraged in the teachings of the Hindu Faith.
- (b) To encourage and educate members and others to live in accordance with the teachings of the Hindu Faith.
- (c) To teach a simple and natural life style with God as the centre.
- (d) To establish or assist in established God centered communities where the Society's members and friends can live in a meditative atmosphere for the purpose of developing their vision of love for the Supreme Truth (Sri Krishna).
- (e) To build or assist in building ashrams, schools, temples, living quarters or other building in connection with and for the advancement of the objects of the Society, and to maintain, alter and improve the same, including existing buildings, and to furnish and equip the same.
- (f) To establish and support or aid in the establishment and support of any charitable associations or institutions and to subscribe or guarantee money for charitable purpose in any way connected with the purpose of the society.

Outputs:

	Actual 2016	Actual 2015
Total Members	174	
Total Number of Events (Poojas and aartis)	450	315
Total Calendar Sales	1600	1550
Total Number of Weddings	8	13

Bharatiya Mandir Indian Temple Inc.

Statement of Financial Performance

For the Year Ended 31 March 2016

	Note	Actual 2016 \$	Actual 2015 \$
Revenue			
Donations, fundraising and other similar receipts	1.1	355,513	303,712
Fees, subscriptions and other receipts from members	1.2	8,879	6,882
Receipts from providing goods and services	1.3	12,673	18,108
Interest, dividends & other investment income receipts	1.4	101,178	85,379
Total Revenue		478,244	414,081
Expenses			
Expenses related to public fundraising	2.1	33,771	26,923
Volunteer and employee related costs	2.2	81,254	45,484
Costs related to providing goods or service	2.3	48,173	37,598
Grants and donations made		-	251
Other expenses	2.4	167,813	289,974
Total Expenses		331,011	400,229
Operating Surplus/(Deficit)		147,233	13,852

Bharatiya Mandir Indian Temple Inc.



Statement of Financial Position

As at 31 March 2016

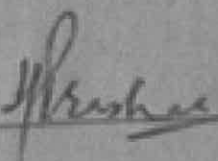
	Note	2016 \$	2015 \$
Accumulated Funds			
Capital Contributed by Owners or Members			
Accumulated Surplus or (Deficit)		4,224,243	4,210,381
Reserves		147,233	13,852
Total Accumulated Funds	4	4,371,476	4,224,243
Represented by:			
Current Assets			
Bank Accounts and Cash	3.1	71,354	54,552
Debtors and Prepayments		-	-
RWT		803	-
GST Refund		5,777	1,220
Term Investments	3.3	132,006	-
Total Current Assets		209,888	55,843
Non-Current Assets			
Property, Plant & Equipment	3	4,163,195	4,168,853
Total Non-Current Assets		4,163,195	4,168,853
Total Assets		4,373,083	4,224,696
Current Liabilities			
Creditors and Accrued Expenses	3.2	1,607	453
Total Current Liabilities		1,607	453
Non Current Liabilities			
Term Loans		-	-
Total Liabilities		1,607	453
Net Assets		4,371,476	4,224,243

 _____ Treasurer

Date 11/11/16

 _____ Assistant Treasurer

Date 12/11/2016

 _____ President

Date 12-11-16

Bharatiya Mandir Indian Temple Inc.

Statement of Cash Flows

For the Year Ended 31 March 2016

	Actual 2016 \$	Actual 2015 \$
Cash flows from operating activities		
Cash was received from:		
Donations, fundraising and other similar receipts	355,513	303,712
Fees, subscriptions and other receipts from members	8,879	6,882
Receipts from providing goods and services	12,673	18,108
Interest, dividends & other investment income receipts	101,178	85,379
NET GST MOVEMENT*	(20,104)	36,050
Cash was applied to:		
Payments to suppliers and employees	(331,011)	(400,229)
Donations or Grants Paid	-	-
Net cash flows from operating activities	167,336	49,902
Cash flows from Investing and Financing Activities		
Cash was received from:		
Receipts from the sale of property, plant and equipment	-	-
Receipts from the sale of investments	-	-
Proceeds from loan borrowed from other parties	-	-
Capital contributed from owners or members	-	-
Cash was applied to:		
Payment to acquire property, plant and equipment	(20,584)	(994)
Payments to purchase investments	(130,000)	-
Repayment of loans borrowed from other parties	-	-
Capital repaid to owners or members	-	-
Net cash flows from investing and financing activities	(150,584)	(994)
Net increase / decrease in cash	16,752	48,908
Opening cash	54,552	5,644
Closing cash	71,304	54,552
This is represented by:		
Bank accounts and cash	71,304	54,552

*Note: All amounts stated in the Statement of Cash Flows are GST exclusive where applicable.

Bharatiya Mandir Indian Temple Inc.

Statement of Accounting Policies

For the Year Ended 31 March 2016

Accounting Policies

Basis of Preparation

Bharatiya Mandir Indian Temple Inc. 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 of 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

Goods and Services Taxation (GST)

Revenues and expenses have been recognised in the financial statements exclusive of GST except that irrecoverable GST input tax has been recognised in association with the expense to which it relates. All items in the Statement of Financial Position are stated exclusive of GST except for receivables and payables which are stated inclusive of GST. All amounts stated in the Statement of Cash Flow are GST inclusive where applicable.

Income Tax

The society is a registered charity under Charities Act 2005 and accordingly is not subject to income tax as it meets the criteria set out in the Income Tax Act 2007.

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.

Other Specific Accounting Policies

Accounts Receivable

Accounts receivables are stated at their estimated realisable value.

Fixed Assets

Property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is donated to the entity, its cost is measured at its current value as at date of acquisition.

Depreciation is charged on a straight line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

Furniture & Fittings	7.50% - 50.00% DV
Miscellaneous Assets	13.00% - 36.00% DV
Land and Buildings	0.00% -5.00% DV

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year. However, it should be noted that the basis of preparation has changed from adopting NZ IFRS (Differential Reporting) for a not-for-profit Public Benefit Entity to Tier 3 Public Benefit Entity Simple Format Reporting – Accrual (Not-for-Profit). The transition had minimal impact on the accounting policies of the company.

Bharatiya Mandir Indian Temple Inc.

Notes to the Performance Report

For the Year Ended 31 March 2016

1 Analysis of Revenue

1.1 Donations, fundraising and other similar receipts

	Actual 2016	Actual 2015
	\$	\$
Donations Mahaprasad	21,437	8,458
Donations Received	163,094	131,375
Pooja and Dakshina	36,174	17,824
Navratri Donations	1,000	1,000
Aarti Donation	130,620	140,269
Sundry Receipts	3,188	4,786
Total donations, fundraising and other similar receipts	355,513	303,712

1.2 Fees, subscriptions and other receipts from members

	Actual 2016	Actual 2015
	\$	\$
Membership	8,879	(2,528)
Sponsorship	-	9,410
Total donations, fundraising and other similar receipts	8,879	6,882

1.3 Receipts from providing goods and services

	Actual 2016	Actual 2015
	\$	\$
Weddings	3,260	6,269
Bell Patra	-	1,012
Kanya Daan	-	1,920
Catering - Receipts (Navratri)	6,863	6,362
Calendar Sales	2,446	2,544
Library Receipts	104	-
Total Receipts from providing goods and services	12,673	18,108

1.4 Interest, dividends & other investment income receipts

	Actual 2016	Actual 2015
	\$	\$
Rent Received - 24 & 26 Patterson Street	32,210	35,640
Rent Received - 3-5 Arabi Street	55,675	49,349
Insurance Claims	10,077	-
Dividend Receipt	345	335
Gross Interest Received	2,871	55
Total Receipts from providing goods and services	101,178	85,379

Bharatiya Mandir Indian Temple Inc.

Notes to the Performance Report (continued)

For the Year Ended 31 March 2016

2 Analysis of Expenses

2.1 Expenses related to public fundraising

	Actual 2016	Actual 2015
	\$	\$
Flowers	1,963	2,042
Pooja and Prasad Expenses	595	-
Thal Payment	1,050	1,800
Radio Charges	750	-
Musician Expenses	15,649	12,388
Mahaprasad Expenses	13,765	10,693
Total Payments related to providing goods and services	33,771	26,923

2.2 Volunteer and employee related costs

	Actual 2016	Actual 2015
	\$	\$
Dakshina to Saints	4,615	2,869
Wages (Dakshina)	-	1,418
Salaries/Wages	76,639	41,196
Total Payments related to providing goods and services	81,254	45,484

2.3 Costs Related to Providing Goods or Service

	Actual 2016	Actual 2015
	\$	\$
Cleaning and Laundry	28,976	22,909
Hire of Equipment	3,414	1,939
Navratri Expenses - Food	6,963	4,200
Printing - Calendar	2,900	2,850
Sunday School	5,920	5,700
Total Administration Expenses	48,173	37,598

2.4 Other Expenses

	Actual 2016	Actual 2015
	\$	\$
Assets under \$500	343	78
Accident Compensation Levy	176	175
Advertising	1,589	-
Patterson St Expenses	24,920	18,968
Bank Charges	508	569
General Expenses	16,276	8,016
Legal Fees	-	150,791
Insurance	1,926	12,998
Interest on Overdraft	-	1,203
3-5 Arabi Street Expenses	19,960	14,064
Power and Gas	12,266	12,884
Postage	2,381	1,823
Printing and Stationary	3,694	2,687
Paymark Expenses	182	130
Travel - Overseas	1,145	-
Repairs and Maintenance	30,696	13,672
BMIT Rates	8,633	8,331
Telephone Rental	578	581
Security and Fire	3,469	4,865
Depreciation	39,071	38,138
Total Other Expenses	167,813	289,974

Bharatiya Mandir Indian Temple Inc.
Notes to the Performance Report (continued)

For the Year Ended 31 March 2016

3 Analysis of assets and liabilities

	Actual 2016 \$	Actual 2015 \$
Assets		
3.1 Cash & Deposits		
ANZ Bank Cheque A/C	67,087	51,445
ANZ Bank Call A/C	157	154
Bank of Baroda	4,058	2,953
Total	71,303	54,552
Liabilities		
3.2 Creditors and Accruals		
Trade Creditors	1,607	453
Accruals (PAYE)	1,607	453

4 Accumulated Funds

Accumulated Funds 2016

	Capital Contribution by Members \$	Accumulated Surpluses or Deficits \$	Reserves \$	Total \$
Opening Balance	-	4,224,243	-	4,224,243
Capital contributed by owners or members	-	-	-	-
Capital returned to owners or members	-	-	-	-
Surplus/(deficit)	-	147,233	-	147,233
Distributions paid to owners or members	-	-	-	-
Transfer to Reserves	-	-	-	-
Transfer from Reserves	-	-	-	-
Closing Balance	-	4,371,476	-	4,371,476

Accumulated Funds 2015

	Capital Contribution by Members \$	Accumulated Surpluses or Deficits \$	Reserves \$	Total \$
Opening Balance	-	4,210,391	-	4,210,391
Capital contributed by owners or members	-	-	-	-
Capital returned to owners or members	-	-	-	-
Surplus/(deficit)	-	13,852	-	13,852
Distributions paid to owners or members	-	-	-	-
Transfer to Reserves	-	-	-	-
Transfer from Reserves	-	-	-	-
Closing Balance	-	4,224,243	-	4,224,243

5 Related Parties

There were no transactions involving related parties during the year (2015: Nil).

6 Events After The Reporting Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (2015: Nil).

7 Significant Donated Assets Not Recorded

Bharatiya Mandir Indian Temple has not received any significant donated assets during the course of the year that were not recorded (2015: Nil).

We make it happen!

BHARATIYA MANDIR INDIAN TEMPLE (INC.)
Schedule of Fixed Asset and Depreciation
For the year ended 31 March 2016

Asset	Date Purchase	MV Rate	Reviewed by:	Cost Price	Accumulated Depreciation	Book Value 01/04/15	Additions Disposals	Gain/(Loss) on Sale	Depreciation \$	Bk Value 31/03/16
LAND				322,405.89	-	322,405.89			-	322,405.89
TEMPLE PROJECT										
Building Additions	6/93	4.00%		1,403,336.42	818,207.41	585,129.01			23,405.16	561,723.85
Building Additions	4/94-3/97	4.00%		66,537.96	35,567.84	30,970.12			1,238.80	29,731.32
Building Additions	4/97-3/98	4.00%		15,602.91	8,119.70	7,483.21			7,183.88	299.33
Building Additions	4/98-3/99	4.00%		37,007.51	18,519.05	18,488.46			739.54	17,748.92
Building Additions	4/99-3/00	4.00%		22,091.30	10,594.93	11,496.37			459.85	11,036.52
Air Conditioning & Heating	6/93	9.50%		66,459.99	58,862.46	7,597.53			721.77	6,875.76
Murtis & Related items	6/93-3/97	0.00%		103,929.96	-	103,929.96			-	103,929.96
Murtis & Related items	4/97-3/98	0.00%		12,190.72	-	12,190.72			-	12,190.72
Murtis & Related items	4/98-3/99	0.00%		2,844.44	-	2,844.44			-	2,844.44
Murtis & Related items	12/99	0.00%		2,409.96	-	2,409.96			-	2,409.96
Murtis & Related items	3/00	0.00%		6,687.53	-	6,687.53			-	6,687.53
Asset Adjustment	3/6894	0.00%		950.00	-	950.00			-	950.00
Building Additions	09/00	4.00%		3,183.33	1,427.73	1,755.60			70.22	1,685.38
Building Additions	12/00	4.00%		2,666.67	1,180.94	1,485.73			59.43	1,426.30
Murti and Related Items	08/00	0.00%		1,113.00	-	1,113.00			-	1,113.00
Clothes for Murtis	10/03	60.00%		2,707.58	2,707.50	0.08			0.08	0.00
Clothes for Murtis	11/04	60.00%		5,412.62	5,412.20	0.42			0.42	0.00
Fix Stands for Murtis	01/07	12.00%		682.00	444.09	237.91			28.55	209.36
Planning Approval / Permit	25/02/2009	0.00%		8,500.00	-	8,500.00			-	8,500.00
Hall Plans	19/01/2009	0.00%		4,194.00	-	4,194.00			-	4,194.00
Planning Approval / Permit	Apr/09 - Mar/10	0.00%		126,216.90	-	126,216.90			-	126,216.90
Planning Approval / Permit	Apr/10 - Mar/11	0.00%		258,684.66	-	258,684.66			-	258,684.66
Planning Approval / Permit	Apr/11 - Mar/12	0.00%		419,567.24	-	419,567.24			-	419,567.24
Planning Approval / Permit	April 12- Mar 12	0.00%		89,067.18	-	89,067.18			-	89,067.18
Planning Approval / Permit	April 13- Mar 14	0.00%		340.43	-	340.43			-	340.43
New Kitchen	April 13- Mar 14	0.00%		3,478.26	-	3,478.26			-	3,478.26
New Kitchen	April 13- Mar 14	0.00%		4,721.74	-	4,721.74			-	4,721.74
2 Extraction fans for kitchen	April 13- Mar 14	20.00%		3,064.00	857.92	2,206.08			441.22	1,764.86
consent for hall construction	21/02/2016	0.00%		-	-	-	4,833.04		-	4,833.04
Sub - Total				2,671,748.31	961,901.77	1,709,846.54	4,833.04	-	27,464.37	1,687,215.21

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Asset	Date of Purchase	MV Rate	Reviewed by:		Accumulated Depreciation	Book Value 01/04/15	Additions Disposals	Gain/(Loss) on Sale	Depreciation \$	BK Value 31/03/16
			Prepared by: MV	Date						
Murtis & Related Items										
Clothes for Murtis	April 12- Mar 13	67.00%	5,044.84		4,556.81	488.03			326.98	161.05
Clothes for Murtis	April 13- Mar 14	67.00%	4,766.95		3,896.51	870.44			583.19	287.25
Clothes for Murtis	April 13- Mar 14	67.00%	4,926.11		3,482.02	1,444.09			967.54	476.55
Clothes for Murtis	16/06/2015	67.00%					9,972.00		4,454.16	5,517.84
Sub - Total			14,737.90		11,935.34	2,802.56	9,972.00	-	6,331.87	6,442.69
PROPERTY - 26 Patterson St										
Land	12/97	0.00%	140,592.00		-	140,592.00			-	140,592.00
Building	12/97	0.00%	114,408.00		48,010.31	66,397.69			-	66,397.69
Chateaus	12/97	20.00%	5,102.50		4,995.26	107.24			21.45	85.79
Sub - Total			260,102.50		53,005.57	207,096.93	-	-	21.45	207,075.48
PROPERTY - 24 Patterson St										
Land	01/07	0.00%	389,344.00		-	389,344.00			-	389,344.00
Building	01/07	0.00%	235,656.00		28,596.12	207,059.88			-	207,059.88
Sub - Total			625,000.00		28,596.12	596,403.88	-	-	-	596,403.88

We make it happen!

Asset	Prepared by: MV	Date	Purchase	Rate	Reviewed by:	Cost Price	Accumulated Depreciation	Book Value 01/04/15	Additions Disposals	Gain/(Loss) on Sale	Depreciation \$	Bk Value 31/03/16
FURNITURE & EQUIPMENT												
Refrigerator		6/93		12.00%		711.11	667.53	43.58			5.23	38.35
Tresel - Folding [10]		7/93		12.00%		1,827.55	1,715.56	111.99			13.44	98.55
Grey Top table [2]		7/93		12.00%		360.00	337.94	22.06			2.65	19.41
Blue Stacking Chairs [100]		7/93		15.00%		3,600.00	3,497.09	102.91			15.44	87.47
Floor safe		7/93		7.50%		1,752.00	1,431.90	320.10			24.01	296.09
Sound Equipment		9/93		33.00%		10,001.00	9,999.32	1.68			1.68	0.00
Sign Boards		10/93		12.00%		920.00	861.49	58.51			7.02	51.49
Library Units		10/93		12.00%		7,091.00	6,640.01	450.99			54.12	396.87
6 Shoe racks		07/94		22.00%		900.00	894.77	5.23			5.23	-
Alter curtain		10/94		22.00%		1,405.64	1,396.94	8.70			8.70	-
Alter Cabinets		11/94		12.00%		3,978.00	3,684.87	293.13			35.18	257.95
2 White Boards		2/95		15.00%		358.76	345.20	13.56			2.03	11.53
Wooden Pallets		3/95		12.00%		374.00	345.28	28.72			3.45	25.27
LPG Burners/Regulators [5]		4/95		14.40%		431.11	411.88	19.23			2.77	16.46
2 Steel Lids 2 LPG Stands		4/95		11.40%		300.00	273.34	26.66			3.04	23.62
Big Pots/fids		5/95		11.40%		588.44	535.59	52.85			6.02	46.83
4 White Boards & Stands		3/97		18.00%		989.97	962.57	27.40			4.93	22.47
Library Cabinets		5/97		18.00%		2,813.55	2,733.06	80.49			14.49	66.00
Toilet-Roll holders [7]		3/98		31.20%		528.89	528.00	0.89			0.89	0.00
Central Vacuum Cleaner		6/98		39.60%		3,495.02	3,494.29	0.73			0.73	0.00
Woodline Furniture		5/99		21.60%		321.78	315.08	6.70			6.70	0.00
Electronic Mike stand		6/99		21.60%		528.89	517.62	11.27			2.43	8.84
Refrigerator		7/99		11.40%		3,300.00	2,808.86	491.14			55.99	435.15
Computer Desk & Chair		9/99		18.00%		407.11	388.55	18.56			3.34	13.22
Wardrobe		9/99		18.00%		2,943.00	2,808.78	134.22			24.16	110.06
Lights		10/99		21.60%		311.11	303.90	7.21			7.21	0.00
Shelving		08/00		21.60%		1,254.78	1,219.18	35.60			7.69	27.91
Coin Sorter		06/00		26.40%		1,500.00	1,483.54	16.46			4.35	12.11
Shelving		09/00		21.60%		688.74	668.78	19.96			4.31	15.65
Lecture Table		10/00		14.40%		230.00	205.79	24.21			3.49	20.72
Panasonic Cordless Phone		10/00		31.20%		176.89	176.09	0.80			0.80	0.00
Ladder		11/02		20.00%		476.92	446.88	30.04			6.01	24.03
Stainless Steel Pots		03/03		11.40%		1,450.00	1,113.93	336.07			38.31	297.76
Shelving		7/02		21.60%		175.00	167.09	7.91			1.71	6.20
Chair- White (49)		11/02		18.00%		975.00	891.64	83.36			15.00	68.36
Video Camera		04/03		39.60%		1,364.44	1,361.22	3.22			3.22	-
Sound System		06/03		18.00%		673.05	608.57	64.48			11.61	52.87
Drawer		06/03		18.00%		750.00	500.17	249.83			22.48	227.35
Air Con Heating		08/03		9.00%		112.00	74.70	37.30			3.36	33.94
Capital Racking System		09/03		11.40%		1,040.84	784.24	256.60			29.25	227.35
Stainless Door Kicker		09/03		11.40%		1,490.00	1,122.65	367.35			41.88	325.47
Storage Cabinet		10/03		18.00%		124.44	111.68	12.76			2.30	10.46
Sound System Cabinet		10/03		18.00%		124.44	111.68	12.76			2.30	10.46
Air Con Heating		01/04		9.00%		112.00	73.21	38.79			3.49	35.30
Cabinet for Library		03/04		18.00%		4,444.44	3,951.04	493.40			88.81	404.59
Mobile Scaffold Stands		05/04		11.40%		3,810.00	2,792.99	1,017.01			115.94	901.07
Photocopy Machine		11/04		39.60%		874.00	869.28	4.72			4.72	-
Shihasan		02/05		11.40%		4,846.53	3,429.30	1,417.23			161.56	1,255.67
Water Fountain		11/05		30.00%		1,845.00	1,779.85	65.15			19.55	45.60
Shihasan from India		04/06		11.40%		10,650.25	7,067.12	3,583.13			408.48	3,174.65
Shihasan		05/06		11.40%		2,485.50	1,640.33	845.17			96.35	748.82
Installation of Shihasan		08/06		11.40%		2,236.27	1,451.64	784.63			89.45	695.18
Panasonic Microwave		08/06		36.00%		400.00	391.44	8.56			8.56	0.00

We make it happen!

Prepared by: MVV		Reviewed by:									
Asset	Date Purchase	Rate	Cost Price	Accumulated Depreciation	Book Value 01/04/15	Additions Disposals	Gain/(Loss) on Sale	Depreciation \$	Bk Value 31/03/16		
Panasonic Video Recorder	10/06	48.00%	380.00	378.46	1.54			1.54	0.00		
12 Camera Surveillance sys	18/05/2007	48.00%	8,711.00	8,660.85	50.15			24.07	26.08		
5 Security Camaras	12/12/2007	48.00%	1,600.00	1,586.18	13.82			6.63	7.19		
Books for library	21/12/2007	24.00%	865.00	748.45	116.55			27.97	88.58		
Security	30/10/2008	48.00%	3,551.11	3,497.75	53.36			25.61	27.75		
Security Grills	19/11/2008	48.00%	5,332.89	5,248.54	84.35			40.49	43.86		
Sound System	21/04/2008	39.60%	1,934.22	1,877.49	56.73			22.47	34.26		
Commercial Mincer	15/09/2008	12.00%	1,090.00	619.24	470.76			56.49	414.27		
Projector and DVD Player	27/10/2010	48.00%	1,741.90	1,691.57	50.33			24.16	26.17		
Curtains for Garba Grnh	15/07/2009	30.00%	3,000.00	3,044.11	455.89			136.77	319.12		
Curtains	23/07/2010	25.00%	2,000.00	1,485.85	514.15			128.54	385.61		
IP Network Chanel	22/07/2011	40.00%	882.00	726.41	155.59			62.24	93.35		
Television	6/10/2014	50.00%	1,203.48	240.70	962.78			385.11	577.67		
EtPos	21/12/2014	50.00%	770.00	128.33	641.67			320.84	320.83		
Chest Freezer	24/12/2015	16.00%				1,172.17		62.52	1,109.65		
EtPos Machine	22/07/2015	50.00%				1,259.00		472.13	786.88		
Installation of new fire system	4/09/2015	10.00%				2,360.00		137.67	2,222.33		
Sub - Total			128,423.23	112,639.73	15,783.50	4,791.17	-	3,441.92	17,132.75		
MISCELLANEOUS ASSETS											
Kitchen Utensil	06/06	36.00%	266.67	261.42	5.25			1.89	3.36		
New Electric Gate	07/06	19.20%	6,222.22	5,254.58	967.64			185.79	781.85		
Auto Glass Doors	30/08/2010	13.00%	6,605.60	3,149.25	3,456.35			449.33	3,007.02		
Crowd Barrier	11/03/2016	20.00%				988.00		16.47	971.53		
Sub - Total			13,094.49	8,665.25	4,429.24	988.00	-	653.48	4,763.76		
3 ARABI STREET, SANDRINGHAM											
Land	28/02/2008	0.00%	420,392.00	-	420,392.00			-	420,392.00		
Building	28/02/2008	0.00%	249,608.00	-	226,671.43			-	226,671.43		
Stove	13/08/2015	25.00%		22,936.57		1,050.00		153.13	896.88		
Curtains	10/09/2015	25.00%				1,335.00		222.50	1,112.50		
Deck	10/09/2015	0.00%				4,166.78		-	4,166.78		
Deck labour	30/09/2015	0.00%				3,000.00		-	3,000.00		
Shower	30/09/2015	40.00%				1,840.00		368.00	1,472.00		
Sub - Total			670,000.00	22,936.57	647,063.43	11,391.78	-	743.63	657,711.59		
5 ARABI STREET, SANDRINGHAM											
Land	3/07/2008	0.00%	462,400.00	-	462,400.00			-	462,400.00		
Building	3/07/2008	0.00%	217,600.00	17,952.00	199,648.00			-	199,648.00		
Stove	9/03/2015	25.00%	994.00	20.71	973.29			243.32	729.97		
Hot water Cylinder	12/04/2015	13.00%				1,437.50		171.31	1,266.19		
Sub - Total			680,994.00	17,972.71	663,021.29	1,437.50	-	414.63	664,044.16		
TOTAL			5,386,506.32	1,217,653.06	4,168,853.26	33,413.49	-	39,071.34	4,163,195.41		

Bharatiya Mandir Indian Temple Inc.

Statement of Financial Position

As at 31 March 2016

	Note	2016 \$	2015 \$
Accumulated Funds			
Capital Contributed by Owners or Members		-	-
Accumulated Surplus or (Deficits)		4,224,243	4,210,391
Reserves		147,233	13,852
Total Accumulated Funds	4	4,371,476	4,224,243
Represented by:			
Current Assets			
Bank Accounts and Cash	3.1	71,304	54,552
Debtors and Prepayments		-	-
RWT		803	-
GST Refund		5,777	1,290
Term Investments	3.3	132,005	-
Total Current Assets		209,888	55,843
Non-Current Assets			
Property, Plant & Equipment	8	4,163,195	4,168,853
Total Non-Current Assets		4,163,195	4,168,853
Total Assets		4,373,083	4,224,696
Current Liabilities			
Creditors and Accrued Expenses	3.2	1,607	453
Total Current Liabilities		1,607	453
Non Current Liabilities			
Term Loans		-	-
Total Liabilities		1,607	453
Net Assets		4,371,476	4,224,243

Treasurer Date _____

Assistant Treasurer Date _____

President Date _____