



# Complete Report

Australian Bowhunters Association Inc.

ABN 79 750 431 225

As at 31 May 2020

Prepared by Certus Group Accountants



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# Auditor's Report

## Australian Bowhunters Association Inc. For the year ended 31 May 2020

### Independent Auditors Report to the members of the Association

We have audited the accompanying financial report, being a special purpose financial report, of Australian Bowhunters Association Inc. (the association), which comprises the committee's report, the assets and liabilities statement as at 31 May 2020, the income and expenditure statement for the year then ended, cash flow statement, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

The Association's holdings of inventory and plant and equipment have not been independently confirmed with respect to existence and valuation due to the widespread distribution of these assets.

The Association in common with most voluntary organisations may from time to time receive monetary and non-monetary gifts and donations. Practical difficulties exist in operating a system of internal controls which will capture and record all such revenue streams and simultaneously record a reliable audit trail.

### Committee's Responsibility for the Financial Report

The committee of Australian Bowhunters Association Inc. is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Act 2003 and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial report, 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial report presents fairly, in all material respects (or gives a true and fair view –refer to the applicable state/territory Act), the financial position of Australian Bowhunters Association Inc. as at 31 May 2020 and (of) its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the Associations Act 2003.

### Basis of Accounting and Restriction on Distribution



Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist Australian Bowhunters Association Inc. to meet the requirements of the Associations Act 2003. As a result, the financial report may not be suitable for another purpose.

Auditor's signature:

Auditor's address: 1B 260 Morayfield Road Morayfield

Dated: 18/ 09/ 2020

A handwritten signature in black ink, consisting of a large, stylized initial 'B' followed by a horizontal line.

# Committee's Report

## Australian Bowhunters Association Inc. For the year ended 31 May 2020

### Committee's Report

Your committee members submit the financial report of Australian Bowhunters Association Inc. for the financial year ended 31 May 2020.

### Committee Members

The names of committee members throughout the year and at the date of this report are:

T Hartcher  
A Driver  
B Kelleher  
A Avent  
B Taylor  
S McGrigor  
A Skinner  
R Boden  
T Morris  
R Morgan

G Pitt

S Barratt

### Principal Activities

The principal activities of the Association during the financial year were: promotion and development of Bow Hunting and Game Recording in Australia, promotion and development of field archery in Australia and international competition and publication of Archery Action with Outdoor Connections Magazine

### Significant Changes

No significant change in the nature of these activities occurred during the year

### Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of the Members of the Committee on:

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Tony Hartcher (President)

Date     /     /

Committee's Report

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A Skinner (Treasurer)

Date     /     /

# Trading Statement

## Australian Bowhunters Association Inc. For the year ended 31 May 2020

	NOTES	2020	2019
<b>Trading Income</b>			
<b>Turnover</b>			
Sale of goods		6,278	10,566
<b>Total Turnover</b>		<b>6,278</b>	<b>10,566</b>
<b>Cost of Sales</b>			
<b>Opening stock</b>			
Opening inventory		34,236	37,696
<b>Total Opening stock</b>		<b>34,236</b>	<b>37,696</b>
<b>Purchases</b>			
Purchases		10,170	7,327
<b>Total Purchases</b>		<b>10,170</b>	<b>7,327</b>
<b>Closing stock</b>			
Closing inventory		35,321	34,236
<b>Total Closing stock</b>		<b>35,321</b>	<b>34,236</b>
<b>Total Cost of Sales</b>		<b>9,085</b>	<b>10,786</b>
Total Cost of Sales		9,085	10,786
Gross Profit		(2,807)	(220)

# Trading Income Statement

## Australian Bowhunters Association Inc. For the year ended 31 May 2020

	NOTES	2020	2019
<b>Income</b>			
Trading profit		(2,807)	(220)
Revenue		408,503	424,817
<b>Total Income</b>		<b>405,695</b>	<b>424,597</b>
<b>Other Income</b>			
Advertising		52,182	61,665
Interest		7,627	7,564
Events		73	21,217
Other Revenue		57,659	47,308
<b>Total Other Income</b>		<b>117,541</b>	<b>137,753</b>
<b>Total Income</b>		<b>523,236</b>	<b>562,350</b>
<b>Expenses</b>			
Employment Costs		78,342	127,049
<b>Expense</b>			
ABA House		9,268	8,384
ABA Shop		99	98
AGM Costs		13,379	10,579
AGM Travel Assistance		13,050	11,725
Archery Action		114,155	121,692
Bowhunting Activities		2,012	24
Branch & Club Grants		6,450	400
Coaching		159	4,242
Distribution Costs		33,256	35,583
General Operating		48,334	46,161
Insurance		32,956	25,467
IT & Software		11,378	9,399
Marketing		507	5,241
Membership Rebates		12,655	21,989
Mudgee Property		6,354	5,363
<b>Committee Members Costs</b>			
Director of Bowhunting Education		-	171
National Director of Coaching		7	19
National Management Committee		33,928	29,967
National President		308	318
National Treasurer		560	362
Senior Vice President		-	227
VP Bowhunting Division		47	-
VP Field Division		22	-
<b>Total Committee Members Costs</b>		<b>34,872</b>	<b>31,063</b>





	NOTES	2020	2019
National Safari		9,484	21,230
PRFAC		11,185	2,074
Productions Costs		104,101	122,356
Professional Fees		8,186	5,794
Special Projects		4,299	1,653
World Field Archery Championships		-	13,361
Host WBHC - IFAA Levy		-	1,150
WIAC Related Expenses		-	839
<b>Total Expense</b>		<b>476,139</b>	<b>505,866</b>
<b>Total Expenses</b>		<b>554,482</b>	<b>632,915</b>
<b>Profit/(Loss)</b>		<b>(31,245)</b>	<b>(70,565)</b>

# Balance Sheet

## Australian Bowhunters Association Inc.

As at 31 May 2020

	NOTES	31 MAY 2020	31 MAY 2019
<b>Assets</b>			
<b>Current Assets</b>			
Cash at Bank		78,010	161,442
Accounts receivable		6,226	7,125
ABA Shop Stock - At Cost		35,321	34,236
Branch/Club Loans		10,220	10,660
Franking Machine Float		2,445	5,079
<b>Total Current Assets</b>		<b>132,221</b>	<b>218,542</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	4	684,473	681,191
Goodwill	5	6,147	6,147
<b>Total Non-Current Assets</b>		<b>690,620</b>	<b>687,337</b>
Term Deposit		400,000	450,000
<b>Total Assets</b>		<b>1,222,841</b>	<b>1,355,879</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable		3,400	1
GST		7,858	3,398
PAYG Withholdings Payable		2,424	5,150
Superannuation Payable		1,014	1,941
ANZ Business Credit Card		(288)	4,041
<b>Total Current Liabilities</b>		<b>14,408</b>	<b>14,531</b>
<b>Non-Current Liabilities</b>			
Memberships in Advance		207,913	309,584
<b>Total Non-Current Liabilities</b>		<b>207,913</b>	<b>309,584</b>
<b>Total Liabilities</b>		<b>222,322</b>	<b>324,115</b>
<b>Net Assets</b>		<b>1,000,519</b>	<b>1,031,764</b>
<b>Equity</b>			
<b>Retained Earnings</b>			
Current year earnings		(31,245)	(70,565)
<b>Equity/Proprietors' funds</b>			
Asset Revaluation Reserve		219,400	219,400
<b>Total Equity/Proprietors' funds</b>		<b>219,400</b>	<b>219,400</b>

Balance Sheet



	NOTES	31 MAY 2020	31 MAY 2019
<b>Retained earnings/Accumulated funds</b>			
Retained Earnings		812,364	882,930
<b>Total Retained earnings/Accumulated funds</b>		<b>812,364</b>	<b>882,930</b>
<b>Total Retained Earnings</b>		<b>1,000,519</b>	<b>1,031,764</b>
<b>Total Equity</b>		<b>1,000,519</b>	<b>1,031,764</b>

# Notes to the Financial Statements

## Australian Bowhunters Association Inc.

### For the year ended 31 May 2020

#### 1. Statement of Significant Accounting Policies

The committee have determined that the organisation is not a reporting entity and accordingly, this financial report is a special purpose report prepared for the sole purpose of distributing a financial report to members and must not be used for any other purpose. The committee have determined that the accounting policies adopted are appropriate to meet the needs of the members.

The financial report has been prepared on an accrual basis and under the historical cost convention, except for certain assets, which, as noted, have been written down to fair value as a result of impairment. Unless otherwise stated, the accounting policies adopted are consistent with those of the prior year.

The accounting policies that have been adopted in the preparation of the statements are as follows:

#### Property, Plant and Equipment

Property, plant and equipment is initially recorded at the cost of acquisition or fair value less, if applicable, any accumulated depreciation and impairment losses. Plant and equipment that has been contributed at no cost, or for nominal cost, is valued and recognised at the fair value of the asset at the date it is acquired. The plant and equipment is reviewed annually by directors to ensure that the carrying amount is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the utilisation of the assets and the subsequent disposal. The expected net cash flows have been discounted to their present values in estimating recoverable amounts.

Freehold land and buildings are measured at their fair value, based on periodic, but at least triennial, valuations by independent external valuers, less subsequent depreciation for buildings.

Increases in the carrying amount of land and buildings arising on revaluation are credited in equity to a revaluation surplus. Decreases against previous increases of the same asset are charged against fair value reserves in equity. All other decreases are charged to profit or loss.

Any accumulated depreciation at the date of revaluation is offset against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

#### Inventories

Inventories are carried at the lower of cost or net realisable value. Cost is based on the first-in, first out / weighted average cost method and includes expenditure incurred in acquiring the inventories and bringing them to the existing condition and location.

#### Intangibles

Goodwill is recognised as the excess of the purchase price for a business acquired over the fair value of the net assets at the date of acquisition. Goodwill is assessed for impairment annually and is carried at cost less accumulated impairment losses.

#### Trade and Other Receivables

Trade receivables and other receivables, including distributions receivable, are recognised at the nominal transaction value without taking into account the time value of money. If required a provision for doubtful debt has been created.

#### Financial Assets

Investments held are originally recognised at cost, which includes transaction costs. They are subsequently measured at fair value which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.



### Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the company that remain unpaid at 31 May 2020. Trade payables are recognised at their transaction price. They are subject to normal credit terms and do not bear interest.

### Employee Benefits

Provision is made for the liability for employee entitlements arising from services rendered by employees to 31 May 2020. Employee benefits have been measured at the amounts expected to be paid when the liability is settled, plus related costs.

### Provisions

Provisions are recognised when the entity has a legal or constructive obligation resulting from past events, for which it is probable that there will be an outflow of economic benefits and that outflow can be reliably measured. Provisions are measured using the best estimate available of the amounts required to settle the obligation at the end of the reporting period.

### Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held on call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

### Revenue Recognition

Revenue from the sale of goods is recognised upon the delivery of goods to customers.  
Revenue from the rendering of services is recognised upon the delivery of the services to customers.  
Revenue from commissions is recognised upon delivery of services to customers.  
Revenue from interest is recognised using the effective interest rate method.  
Revenue from dividends is recognised when the entity has a right to receive the dividend.

All revenue is stated net of the amount of goods and services tax (GST).

### Goods and Services Tax

Transactions are recognised net of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

### Grants

Grant revenue is recognised in the income statement when the entity receives the grant, when it is probable that the entity will receive the economic benefits of the grant and the amount can be reliably measured.

If the grant has conditions attached which must be satisfied before the entity is eligible to receive the grant, the recognition of the revenue will be deferred until those conditions are satisfied.

Where the entity incurs an obligation to deliver economic value back to the grant contributor, the transaction is considered a reciprocal transaction and the revenue is recognised as a liability in the balance sheet until the required service has been completed, otherwise the income is recognised on receipt.

Australian Bowhunters Association Inc. receives non-reciprocal contributions of assets from the government and other parties for a nominal or zero value. These assets are recognised at their fair value on the date of acquisition in the balance sheet, with an equivalent amount of income recognised in the income statement.

Donations and bequests are recognised as revenue when received.



	2020	2019
<b>2. Receivables</b>		
<b>Current</b>		
Accounts Receivable	6,226	7,125
Branch / Club Loans	10,220	10,660
<b>Total Current</b>	<b>16,446</b>	<b>17,785</b>
<b>Total Receivables</b>	<b>16,446</b>	<b>17,785</b>
	2020	2019
<b>3. Inventory</b>		
Inventories	35,321	34,236
<b>Total Inventory</b>	<b>35,321</b>	<b>34,236</b>
	2020	2019
<b>4. Property Plant and Equipment</b>		
<b>Land and Buildings at fair value</b>		
<b>Land and Buildings</b>		
Land at cost	285,624	285,624
Buildings at cost	209,623	209,623
<b>Total Land and Buildings</b>	<b>495,247</b>	<b>495,247</b>
<b>Total Land and Buildings at fair value</b>	<b>495,247</b>	<b>495,247</b>
<b>Plant and Equipment</b>		
Plant and equipment at cost	355,811	336,866
Accumulated depreciation of plant and equipment	(239,478)	(219,635)
<b>Total Plant and Equipment</b>	<b>116,333</b>	<b>117,231</b>
<b>Other Fixed Assets</b>		
Website and Software Development	32,477	27,045
<b>Total Other Fixed Assets</b>	<b>32,477</b>	<b>27,045</b>
<b>Total Property Plant and Equipment</b>	<b>644,057</b>	<b>639,523</b>
	2020	2019
<b>5. Intangibles</b>		
<b>Goodwill</b>		
Goodwill	6,147	6,147
<b>Total Goodwill</b>	<b>6,147</b>	<b>6,147</b>
<b>Total Intangibles</b>	<b>6,147</b>	<b>6,147</b>
	2020	2019
<b>6. Cash &amp; Cash Equivalents</b>		
<b>Bank Accounts</b>		



AAWOC Cheque Account	1,453	-
ABA Cheque Account	22,728	-
ABA High Interest Account	42,393	-
ABA PayPal	5,533	9,441
ANZ AAWOC Cheque Account	4,125	20,188
ANZ ABA Cheque Account	1,494	77,050
ANZ ABA CM Account	284	54,763
<b>Total Bank Accounts</b>	<b>78,010</b>	<b>161,442</b>
<b>Total Cash &amp; Cash Equivalents</b>	<b>78,010</b>	<b>161,442</b>
	<b>2020</b>	<b>2019</b>

## 7. Payables

<b>Current</b>		
Accounts Payable	3,400	1
ANZ Business Credit Card	(288)	4,041
PAYG Withholdings Payable	2,424	5,150
Superannuation Payable	1,014	1,941
<b>Total Current</b>	<b>6,550</b>	<b>11,133</b>
<b>Total Payables</b>	<b>6,550</b>	<b>11,133</b>



# Depreciation Schedule

**Australian Bowhunters Association Inc.**  
**For the year ended 31 May 2020**



## Australian Bowhunters Association ABN 79 750 431 225 Depreciation Schedule for the year ended 31 May, 2020

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			PROFIT			LOSS		Priv	
				Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	+		Above
<b>Executive Director</b>																	
Canon Scanner LIDE55	0.00	0.00	0	0	0	0	0	P	0.00	0	0	0	0	0	0	0	0
Canon Printer 1550	300.00	0.00	4	0	0	4	D	25.00	1	0	0	3	0	0	0	0	0
Umax scanner	495.00	0.00	20	0	0	20	P	0.00	0	0	0	20	0	0	0	0	0
Apple PowerMacG3	311.00	0.00	1	0	0	1	D	50.00	0	0	0	1	0	0	0	0	0
Computer																	
Computer UMAX	0.00	0.00	0	0	0	0	P	0.00	0	0	0	0	0	0	0	0	0
Telstra Audio/line/hands free phone	0.00	0.00	0	0	0	0	P	0.00	0	0	0	0	0	0	0	0	0
Epson 900 Printer	0.00	0.00	0	0	0	0	P	0.00	0	0	0	0	0	0	0	0	0
Back-up Tape	0.00	0.00	0	0	0	0	P	0.00	0	0	0	0	0	0	0	0	0
Binding Machine	0.00	0.00	0	0	0	0	P	0.00	0	0	0	0	0	0	0	0	0
Computertables	0.00	0.00	0	0	0	0	D	0.00	0	0	0	0	0	0	0	0	0
Answering machine	0.00	0.00	0	0	0	0	P	0.00	0	0	0	0	0	0	0	0	0
Bar stools	0.00	0.00	0	0	0	0	P	0.00	0	0	0	0	0	0	0	0	0
Sharp calculator	0.00	0.00	0	0	0	0	D	0.00	0	0	0	0	0	0	0	0	0
Gas lift chair office	0.00	0.00	0	0	0	0	P	0.00	0	0	0	0	0	0	0	0	0
Cupboards counter high	0.00	0.00	0	0	0	0	D	0.00	0	0	0	0	0	0	0	0	0
Sharp fax	0.00	0.00	0	0	0	0	D	0.00	0	0	0	0	0	0	0	0	0
Franching machine	0.00	0.00	0	0	0	0	D	0.00	0	0	0	0	0	0	0	0	0
Photocopier/paper warming cabinet	0.00	0.00	0	0	0	0	D	0.00	0	0	0	0	0	0	0	0	0
Printer Epson LQ850 dot matrix	0.00	0.00	0	0	0	0	D	0.00	0	0	0	0	0	0	0	0	0
Scales electric postage	0.00	0.00	0	0	0	0	D	0.00	0	0	0	0	0	0	0	0	0
Printer Epson 600	0.00	0.00	0	0	0	0	D	0.00	0	0	0	0	0	0	0	0	0
Computer/Macintosh	0.00	0.00	0	0	0	0	D	0.00	0	0	0	0	0	0	0	0	0
Carport	0.00	0.00	0	0	0	0	D	0.00	0	0	0	0	0	0	0	0	0
Plant Written Off to Date	27,290.00	0.00	0	0	0	0	D	0.00	0	0	0	0	0	0	0	0	0
Dell 964 Printer	235.00	235	0	0	0	0	P	25.00	0	0	0	0	0	0	0	0	0
OKI Microline 390 Turbo	341.00	0.00	0	0	0	0	P	25.00	0	0	0	0	0	0	0	0	0
Dell Dimension 9200	2,130.91	0.00	6	0	0	6	D	37.50	2	0	0	4	0	0	0	0	0
Canon Copier	4,745.00	0.00	11	0	0	11	D	37.50	4	0	0	7	0	0	0	0	0
Canon Pixma MP800 MFP	362.73	0.00	1	0	0	1	D	37.50	0	0	0	1	0	0	0	0	0
Canon Pixma MP910 MFP	408.18	0.00	1	0	0	1	D	37.50	0	0	0	1	0	0	0	0	0
60696 Pitney Bowes Franching Machine	2,445.00	0.00	33	0	0	33	D	40.00	13	0	0	20	0	0	0	0	0

**Australian Bowhunters Association ABN 79 750 431 225**  
**Depreciation Schedule for the year ended 31 May, 2020**

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			PROFIT		LOSS		
				Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto +	Above
	39,064		77	0	0	0	77	20	0	57					
							Deduct Private Portion	0							
							Net Depreciation	20							
<b>National President</b>															
Local talk connectors	100.00	0.00	0	0	0	0	0	P 14.30	0	0	0	0	0	0	0
Computer upgrade	709.09	0.00	0	0	0	0	P 20.00	0	0	0	0	0	0	0	0
Sharp Fax FO P600	145.00	0.00	0	0	0	0	P 100.00	0	0	0	0	0	0	0	0
Scanner	305.00	0.00	0	0	0	0	D 0.00	0	0	0	0	0	0	0	0
Computer- Intel Celeron 466 MHz	1,806.00	0.00	0	0	0	0	D 0.00	0	0	0	0	0	0	0	0
Toshiba Notebook	1,090.00	0.00	1	0	0	1	D 66.67	1	0	0	0	0	0	0	0
Okayo 50w Portable Loudspeaker	4,214.55	0.00	530	0	0	530	D 25.00	132	0	398	0	0	0	0	0
Printer (Fuji Xerox)	508.18	0.00	16	0	0	16	D 50.00	8	0	8	0	0	0	0	0
Laptop	989.09	0.00	7	0	0	7	D 66.66	5	0	2	0	0	0	0	0
	9,867		554	0	0	554	Deduct Private Portion	146	0	408					
							Net Depreciation	146							







**Australian Bowhunters Association ABN 79 750 431 225**  
**Depreciation Schedule for the year ended 31 May, 2020**

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION				PROFIT			LOSS	
				Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	+	Above
<b>Association Equipment Register - Artemis Productions</b>																
DellComputer	1,371.00	17/02/05	1,371	0.00	0	0	0	P	25.00	0	0	0	0	0	0	0
Printer OKI 390 Turbo	551.00	28/02/05	551	0.00	0	0	0	P	33.33	0	0	0	0	0	0	0
Workbenches	2,039.00	01/02/96	2,039	0.00	0	0	0	P	9.10	0	0	0	0	0	0	0
White boards	75.00	01/02/96	75	0.00	0	0	0	P	12.50	0	0	0	0	0	0	0
Pentium computer	1,533.00	31/05/02	1,533	0.00	0	0	0	P	20.00	0	0	0	0	0	0	0
Sharp FO-B1600 fax	318.00	23/05/05	318	0.00	0	0	0	P	33.33	0	0	0	0	0	0	0
Computer desk- black	220.00	01/07/97	220	0.00	0	0	0	P	16.70	0	0	0	0	0	0	0
Shelving 70feet	120.00	01/02/96	120	0.00	0	0	0	P	14.30	0	0	0	0	0	0	0
Gramme scale postages	80.00	01/02/96	80	0.00	0	0	0	P	16.70	0	0	0	0	0	0	0
Macintosh Performa computer	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Fuji camera	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Canon desk top photocopier	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Folding tables	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Metal Cupboards	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Imitation grass	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Chairs	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Modem	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Printer HP	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Filing cabinets 4dr	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Heat sealing machines	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Computer desk	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Desk 3x2	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
FireExtinguisher	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Desk fans	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Fan Pedestal	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Heater Wallstrip	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Smoke detectors	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Printer Epson LQ 300	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Filing cabinet 2 drawer	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Canon camera	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Drawer units	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Wall clock	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
Laminating machine	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0
IBM computer monitor	0.00		0	0.00	0	0	0	D	0.00	0	0	0	0	0	0	0









**Australian Bowhunters Association ABN 79 750 431 225**  
**Depreciation Schedule for the year ended 31 May, 2020**

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			PROFIT		LOSS		
				Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto +	Above
	0		0		0		0	0	0	0	0	0	0	0	0
								Deduct Private Portion	0						
								Net Depreciation	0						
<b>Director Bowhunting Education</b>															
Overhead projector	0	0.00	0		0		0	D	0.00	0	0	0	0	0	0
Apple Mac computer	0	0.00	0		0		0	D	0.00	0	0	0	0	0	0
Printer	0	0.00	0		0		0	D	0.00	0	0	0	0	0	0
	0		0		0		0			0	0	0	0	0	0
								Deduct Private Portion	0						
								Net Depreciation	0						



## Australian Bowhunters Association ABN 79 750 431 225 Depreciation Schedule for the year ended 31 May, 2020

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			PROFIT			LOSS		Priv		
				Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	+		Above	Total
<b>Computer Equipment</b>																		
Acer Icomia W7	1,454.55	25/07/13	1,455	0.00	3	0	0	3	D	66.66	2	0	0	1	0	0	0	0
Playpus (Server)	4,409.09	15/08/13	4,409	0.00	83	0	0	83	D	50.00	42	0	0	41	0	0	0	0
Asus F550CC-X0063H Notebook	785.45	01/10/13	785	0.00	2	0	0	2	D	66.66	1	0	0	1	0	0	0	0
External DVD Drive	81.82	11/11/13	82	0.00	1	0	0	1	D	50.00	0	0	0	1	0	0	0	0
Docking Station	163.64	11/11/13	164	0.00	0	0	0	0	D	66.66	0	0	0	0	0	0	0	0
HP Touchsmart Computer	858.18	05/02/14	858	0.00	3	0	0	3	D	66.66	2	0	0	1	0	0	0	0
Logitech Ipad Folio	54.50	23/05/14	54	0.00	1	0	0	1	D	50.00	0	0	0	1	0	0	0	0
Ipad 4th Gen	617.27	23/05/14	617	0.00	2	0	0	2	D	66.66	1	0	0	1	0	0	0	0
Pavilion 11-N010TU	635.45	23/05/14	635	0.00	3	0	0	3	D	66.66	2	0	0	1	0	0	0	0
Television	362.73	28/04/14	363	0.00	11	0	0	11	D	50.00	6	0	0	5	0	0	0	0
Acer Laptop (Assist Treas)	516.32	14/08/15	516	0.00	9	0	0	9	D	66.66	6	0	0	3	0	0	0	0
Apple Laptop incl Mouse (SVP)	2,086.79	30/10/15	2,087	0.00	47	0	0	47	D	66.66	31	0	0	16	0	0	0	0
Dell XPS-13 (national treasurer)	2,180.00	18/04/17	2,180	0.00	223	0	0	223	D	66.66	149	0	0	74	0	0	0	0
Laptop - Score Recorder	849.23	14/05/19	849	0.00	821	0	0	821	D	66.66	547	0	0	274	0	0	0	0
Microsoft Home And Business (R Morgan)	270.00	21/05/19	270	0.00	265	0	0	265	D	66.66	177	0	0	88	0	0	0	0
Laptop Bag (R Morgan)	30.91	21/05/19	31	0.00	30	0	0	30	D	66.66	20	0	0	10	0	0	0	0
HP Laptop (R Morgan)	724.55	21/05/19	725	0.00	710	0	0	710	D	66.66	473	0	0	237	0	0	0	0
Asus VivoBook (VP Field)	797.27	28/05/19	797	0.00	791	0	0	791	D	66.66	527	0	0	264	0	0	0	0
Microsoft Office (VP Field)	270.00	28/05/19	270	0.00	268	0	0	268	D	66.66	179	0	0	89	0	0	0	0
Microsoft Office (Score Recorder)	270.91	29/05/19	271	0.00	270	0	0	270	D	66.66	180	0	0	90	0	0	0	0
Laptop And Ancillaries (President)	1,076.36	03/06/19	1,076	0.00	0	0	0	1,076	D	66.67	714	0	0	362	0	0	0	0
Computer And Ancillaries (Office Manager)	1,013.65	03/06/19	1,014	0.00	0	0	0	1,014	D	66.67	672	0	0	342	0	0	0	0
Computer & Acc (Ass Score Rec)	1,099.09	10/06/19	1,099	0.00	0	0	0	1,099	D	66.66	715	0	0	384	0	0	0	0
Computer & Acc (BP Bowhunting)	847.40	10/06/19	847	0.00	0	0	0	847	D	66.66	551	0	0	296	0	0	0	0
Computer & Acc (NDC)	1,055.41	12/07/19	1,055	0.00	0	0	0	1,055	D	66.67	625	0	0	430	0	0	0	0
Computer & Acc (SVP)	953.63	25/07/19	954	0.00	0	0	0	954	D	66.67	542	0	0	412	0	0	0	0

## Australian Bowhunters Association ABN 79 750 431 225 Depreciation Schedule for the year ended 31 May, 2020

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			PROFIT			LOSS				
				Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	+	Above	Total	-
<b>ABA Property - Capital Items</b>																		
40'Shipping Container With Lock	5,074.09	31/12/14	5,074	0.00	2,703	0	0	2,703	D	13.33	360	0	2,343	0	0	0	0	0
WaterTank	1,090.91	12/01/15	1,091	0.00	583	0	0	583	D	13.33	78	0	505	0	0	0	0	0
8*5 Tandem Trailer	2,454.55	02/03/15	2,455	0.00	955	0	0	955	D	20.00	191	0	764	0	0	0	0	0
Fire Pump	904.45	13/03/15	904	0.00	354	0	0	354	D	20.00	71	0	283	0	0	0	0	0
Ablution Blocks (2)	19,793.62	14/04/15	19,794	0.00	10,973	0	0	10,973	D	13.33	1,463	0	9,510	0	0	0	0	0
40' Container	5,045.45	14/04/15	5,045	0.00	2,797	0	0	2,797	D	13.33	373	0	2,424	0	0	0	0	0
Custom Targets	8,635.45	17/07/15	8,635	0.00	3,648	0	0	3,648	D	20.00	730	0	2,918	0	0	0	0	0
Portable Toilets (2)	1,000.00	19/08/15	1,000	0.00	431	0	0	431	D	20.00	86	0	345	0	0	0	0	0
Showers	5,466.78	30/09/15	5,467	0.00	4,965	0	0	4,965	P	2.50	137	0	4,828	0	0	0	0	0
WaterTank	5,872.73	24/08/15	5,873	0.00	4,842	0	0	4,842	D	5.00	242	0	4,600	0	0	0	0	0
Generator	8,537.99	17/09/15	8,538	0.00	3,755	0	0	3,755	D	20.00	751	0	3,004	0	0	0	0	0
Fridge Freezer	409.09	31/10/15	409	0.00	68	0	0	68	D	40.00	27	0	41	0	0	0	0	0
Material - Target Butt Steel	4,768.00	31/10/15	4,768	0.00	2,155	0	0	2,155	D	20.00	431	0	1,724	0	0	0	0	0
Container Roof	6,831.82	11/11/15	6,832	0.00	5,695	0	0	5,695	D	5.00	285	0	5,410	0	0	0	0	0
Toyota Hilux	3,909.09	10/02/16	3,909	0.00	1,523	0	0	1,523	D	25.00	381	0	1,142	0	0	0	0	0
Fiat 451 Bulldozer	1,200.00	06/04/16	1,200	0.00	595	0	0	595	D	20.00	119	0	476	0	0	0	0	0
Wood Fireheater	2,127.27	26/05/16	2,127	0.00	1,303	0	0	1,303	D	15.00	195	0	1,108	0	0	0	0	0
Portable Toilet	2,200.00	27/05/16	2,200	0.00	1,123	0	0	1,123	D	20.00	225	0	898	0	0	0	0	0
Shed	40,614.28	21/09/15	40,614	0.00	36,864	0	0	36,864	P	2.50	1,015	0	35,849	0	0	0	0	0
Garden Shed	2,635.45	03/05/16	2,635	0.00	1,906	0	0	1,906	D	10.00	191	0	1,715	0	0	0	0	0
WaterTank	2,268.18	02/09/15	2,268	0.00	1,871	0	0	1,871	D	5.00	94	0	1,777	0	0	0	0	0
Trailer	2,409.09	14/11/16	2,409	0.00	1,845	0	0	1,845	D	10.00	185	0	1,660	0	0	0	0	0
35 Target Faces (20)	6,727.27	29/03/17	6,727	0.00	4,154	0	0	4,154	D	20.00	831	0	3,323	0	0	0	0	0
Generator (2.8KW (Mudgee))	460.00	28/10/19	460	0.00	460	0	0	460	D	25.00	68	0	392	0	0	0	0	0
Shower Connection	4,874.18	27/02/20	4,874	0.00	4,874	0	0	4,874	P	2.50	32	0	4,842	0	0	0	0	0
	23,463		23,463		3,543	0	0	6,045		9,588	6,164	0	3,424	0	0	0	0	0
										Deduct Private Portion	0							
										Net Depreciation	6,164							

**Australian Bowhunters Association ABN 79 750 431 225**  
**Depreciation Schedule for the year ended 31 May, 2020**

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			PROFIT		LOSS		
				Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto +	Above
	145,308		95,108		0	5,334	100,442	8,561	0	91,881					
							Deduct Private Portion	0							
							Net Depreciation	8,561							
<b>Mudgee Improvements</b>															
Plumbing and Earthworks	41,776	0.00	38,381		0		38,381	P 2.50	1,044	0	37,337	0	0	0	0
								D 2.50	42	0	1,655	0	0	0	0
Shed additions	1,866	0.00	1,697		0		1,697	P 2.50	23	0	803	0	0	0	0
								D 2.50	88	0	351	0	0	0	0
Kitchen benchtop	912	0.00	826		0		826	P 2.50	23	0	803	0	0	0	0
								D 2.50	88	0	351	0	0	0	0
Flooring	970.91	0.00	439		0		439	D 20.00	88	0	351	0	0	0	0
								D 16.67	54	0	270	0	0	0	0
Scope	617.27	0.00	324		0		324	D 16.67	54	0	270	0	0	0	0
	46,142		41,667		0		41,667		1,251	0	40,416				
								Deduct Private Portion	0						
								Net Depreciation	1,251						

**Australian Bowhunters Association ABN 79 750 431 225**  
**Depreciation Schedule for the year ended 31 May, 2020**

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			PROFIT		LOSS		
				Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto +	Above
<b>Software Development Pool</b>															
MembershipModule	20,000.00	0.00	20,000	0	0	20,000	P	30.00	6,000	0	0	14,000	0	0	0
GameClaimForm Management	1,136.36	0.00	1,136	0	0	1,136	P	30.00	341	0	0	795	0	0	0
ScoringDatabase Redevelopment (part)	5,909.10	0.00	5,909	0	0	5,909	P	30.00	1,773	0	0	4,136	0	0	0
ScoringDatabase Redevelopment (part)	2,954.55	0.00	2,955	0	0	2,955	D	0.00	0	0	0	2,955	0	0	0
Shopify Module	1,500.00	0.00	0	0	0	1,500	D	0.00	0	0	0	1,500	0	0	0
Game Claim (final)	1,136.36	0.00	0	0	0	1,136	D	0.00	0	0	0	1,136	0	0	0
ScoringDatabase Redevelopment (part)	2,954.55	0.00	0	0	0	2,955	D	0.00	0	0	0	2,955	0	0	0
ABA Store	2,000.00	0.00	0	0	0	2,000	D	0.00	0	0	0	2,000	0	0	0
ScoreRecording	3,000.00	0.00	0	0	0	3,000	D	0.00	0	0	0	3,000	0	0	0
	40,591		27,045	0	0	13,546			40,591	8,114	0	32,477			
									Deduct Private Portion	0					
									Net Depreciation	8,114					