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Register: Statement of financial position as at 31 March 2006

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Statement of Income and Expenditure for year ended 31 March 2006

| Income | 2005/2006 | 2004/2005 |
|---|---------------------------|---------------------------|
| | \$ | \$ |
| Subscriptions | 12,925.00 | 12,905.00 |
| Advertising | 4,384.50 | 4,165.75 |
| Interest received (Gross) | 2,071.57 | 1,760.72 |
| Donations received | 5.00 | 8,156.00 |
| Transfer other accounts | - | 669.28 |
| Medals | 1,192.00 | 1,120.00 |
| | <u>\$20,578.07</u> | <u>\$28,776.75</u> |
| Expenditure | | |
| Helvetia – printing | 15,997.52 | 15,859.14 |
| Packing and Postage | 3,359.68 | 3,046.25 |
| Stationery / Administration Expenses | 1,020.34 | 775.41 |
| Bank Fees | - | 5.00 |
| Prizes (vouchers) | 285.00 | 431.00 |
| Registration – Swiss Abroad Conference | 364.60 | |
| Medals Expenses | 1,182.64 | 1,252.39 |
| | <u>\$22,209.78</u> | <u>\$21,369.19</u> |
| Excess of Income over Exp. for 05/06 | -1,631.71 | 7,407.56 |
| Accumulated Funds at beginning of Year | \$45,095.87 | \$37,688.31 |
| Excess Income at end of Year | -1,631.71 | 7,407.56 |
| ACCUMULATED FUNDS as at 31/3/06 | <u>\$43,464.16</u> | <u>\$45,095.87</u> |

Statement of Financial Position as at 31 March 2006

| Current Assets | 2005/2006 | 2004/2005 |
|---|---------------------------|---------------------------|
| | \$ | \$ |
| National Bank – cheque account | 13,464.16 | 13,177.87 |
| National Bank – Term Investment | 30,000.00 | 30,000.00 |
| Accounts Receivable (debtors) | NIL | 1,918.00 |
| Payments in Advance (expenditure for next year) | NIL | NIL |
| | <u>\$43,464.16</u> | <u>\$45,095.87</u> |
| Less Current Liabilities | | |
| Accounts Payable (Creditors) | NIL | NIL |
| Receipts in Advance (Income for next year) | NIL | NIL |
| | NIL | NIL |
| NET ASSETS | \$43,464.16 | \$45,095.87 |
| Represented by : | | |
| ACCUMULATED FUNDS AS AT 31/3/06 | <u>\$43,464.16</u> | <u>\$45,095.87</u> |
| Taranaki 24 April 2006 | W Seifert Treasurer | B J McFarlane Auditor |

Statement of Accounting Policies

The general accounting principles recommended by the New Zealand Society of Accountants for the measurement and reporting of results and financial position under the historical cost method have been followed in preparation of these accounts. Reliance has been placed on the fact that the entity is a going concern. Accrual accounting has been used to match expenses and revenues.

The following particular accounting policies, which materially affect the measurement of profit and financial position, have been consistently applied :

Account Receivable

Accounts receivable are valued at expected realisable value.

Goods and Services Tax

The Society is not registered for Goods and Services Tax purposes. Therefore, all transactions are inclusive of GST where applicable.

Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.

AUDITOR'S REPORT

I have audited the financial statement of the Swiss Society of New Zealand Inc, on pages one and two, in accordance with accepted auditing standards, and have carried out such procedures as I consider necessary. In common with other similar organisations, control over all income prior to its being recorded is limited and there are no practical audit procedures to determine the effect of this limitation.

Subject to the possible effect of the limited control over income referred to in the preceding paragraph, in my opinion the financial statements fairly reflect both :

- the financial result and cash flows for the year ended 31 March 2006.
- the financial position as at 31 March 2006.

Taranaki
24 April 2006

B J McFarlane, Auditor