Financial Statements

Matamata Dramatic Society Incorporated
For the year ended 31 December 2025

Prepared by Melessa Henderson CA Ltd @101 Accountants

Statement of Profit or Loss

Matamata Dramatic Society Incorporated
For the year ended 31 December 2025

	NOTES	2025	2024
We Received the Following Income			
Grants and Donations Received		5,700	5,998
Interest Income		652	1,117
Matamata Community Chest		7,202	5,620
Subscriptions		745	1,515
Theatre/Equipment Hire		-	250
Income from Productions			
Inlaws are Outlaws - 2024		-	10,609
Arts on Tour (Deficit)		4,235	1,923
Friday Flicks		3,654	2,083
Improvables		1,064	1,504
Kindly leave the stage - 2025		11,751	-
The Book Club - 2025		10,904	-
Short and Sweet		7,316	4,818
Love Letters 2024		-	7,592
Whose Wives are they Anyway		-	15
Total Income from Productions		**38,923**	**28,546**
Total Income		**53,222**	**43,046**
And Incurred the Following Expenditure			
Book club expense		2,614	-
Accountancy/Xero Fees		483	503
Advertising		-	138
Bar Licences Fees		1,172	1,418
Consulting & Accounting		345	460
Electronic Transactions Fees		833	881
Fire Extinguisher Maintenance		176	451
Friday Flicks Expenses		2,242	2,534
General Expenses & Hospitality		417	639
Improv-ables Expenses		-	505
Insurance		13,073	8,659
Lawn Mowing		1,242	1,173
Light, Power, Heating		2,998	2,680
Ten Minute Play Competition		4,951	2,183
Printing & Stationery		575	544
Rates		2,429	2,006
Repairs and Maintenance		1,621	3,219
Website Expenses		632	-
Arts on Tour Expenses		1,223	2,725
Whose Wives Expenses		-	1,028
InLaws are Outlaws expenses		37	3,925

	NOTES	2025	2024
Love Letters Expenses		-	4,605
Kindly leave the stage expense		6,191	493
Total And Incurred the Following Expenditure		**43,254**	**40,769**
Leaving A Cash Surplus (Deficit) of		**9,969**	**2,277**
Less			
Depreciation		7,717	8,058
Total Less		**7,717**	**8,058**
Surplus (Deficit) for Year		**2,252**	**(5,781)**

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Balance Sheet

Matamata Dramatic Society Incorporated
As at 31 December 2025

	NOTES	31 DEC 2025	31 DEC 2024
Assets			
Current Assets			
Cash and Bank			
ANZ Online Account		-	1
ANZ Cheque Account		40	251
ASB Savings Plus		6,528	13,163
ASB Society Account		8,745	6,309
Total Cash and Bank		**15,313**	**19,724**
Term Deposit ANZ 1002 - 3.85% Maturity 5 May 2026		11,814	11,278
Total Current Assets		**27,127**	**31,002**
Non-Current Assets			
Property, Plant and Equipment		71,663	65,204
Theatre Building @ Rate Value		316,666	280,000
Land @ Rate Value		633,334	560,000
Total Non-Current Assets		**1,021,663**	**905,204**
Total Assets		**1,048,789**	**936,206**
Liabilities			
Current Liabilities			
Accounts Payable		780	449
Total Current Liabilities		**780**	**449**
Total Liabilities		**780**	**449**
Net Assets		**1,048,009**	**935,757**
Equity			
Equity		1,048,009	935,757
Total Equity		**1,048,009**	**935,757**

Statement of Changes in Equity

Matamata Dramatic Society Incorporated
For the year ended 31 December 2025

	2025	2024
Society Capital		
Opening Balance	935,757	941,538
Increases		
Income for the Period	2,252	(5,781)
Total Increases	**2,252**	**(5,781)**
Property Revaluation	110,000	-
Total Society Capital	**1,048,009**	**935,757**

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Depreciation Schedule

Matamata Dramatic Society Incorporated
For the year ended 31 December 2025

NAME	PURCHASED	RATE	METHOD	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Plant									
Ladders (2)	1 Dec 1994	10.00%	DV	449	19	-	-	2	17
Sound System	1 May 1997	10.00%	DV	7,913	429	-	-	43	386
Spotlights (4)	1 Feb 2000	20.00%	DV	1,418	5	-	-	1	4
Chairs (30)	1 Mar 2001	10.00%	DV	2,498	202	-	-	20	182
Refrigerator	1 Jun 2002	20.00%	DV	375	2	-	-	-	2
Electric Range	1 Nov 2007	15.00%	DV	495	30	-	-	5	26
Dimmer Board	1 May 2009	10.00%	SL	2,616	-	-	-	-	-
Seating Platform	1 May 2009	5.00%	SL	1,555	335	-	-	78	257
Stage Flats / Doors	1 Apr 2010	10.00%	SL	1,480	-	-	-	-	-
Lazer Autoboil Unit	1 Oct 2010	10.00%	SL	1,737	-	-	-	-	-
Soundcraft Sound Mixer	1 Dec 2010	10.00%	SL	841	-	-	-	-	-
Seating	1 Dec 2011	10.00%	DV	735	175	-	-	17	157
Seating Platform	1 Dec 2011	10.00%	SL	2,132	-	-	-	-	-
Bar Cabinet	1 Oct 2012	10.00%	SL	450	-	-	-	-	-
Box Office Counter	1 Dec 2013	10.00%	SL	355	-	-	-	-	-
Box Office Counter	1 Mar 2014	10.00%	SL	283	-	-	-	-	-
Chaise Longue	1 May 2014	10.00%	SL	220	-	-	-	-	-
Seating (Transport)	1 May 2014	10.00%	SL	493	-	-	-	-	-
Panasonic Air Con (2)	1 Apr 2015	10.00%	SL	6,800	170	-	-	170	-
Carpet	1 Sept 2015	10.00%	SL	2,000	133	-	-	133	-
Stage Curtains	1 Oct 2015	5.00%	SL	1,188	639	-	-	59	580
Bar Fridge	1 Jun 2017	10.00%	DV	249	112	-	-	11	101
Lighting Board etc	1 Oct 2017	10.00%	DV	590	275	-	-	28	248

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NAME	PURCHASED	RATE	METHOD	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Dishwasher	23 Feb 2018	10.00%	DV	1,149	555	-	-	55	499
Projector	5 Apr 2018	10.00%	DV	915	450	-	-	45	405
Lighting	31 Dec 2018	10.00%	DV	927	489	-	-	49	440
Show Cue System	8 Jan 2019	10.00%	DV	296	157	-	-	16	142
Freezer	8 Mar 2019	10.00%	DV	200	108	-	-	11	97
Ramp	10 Jul 2019	10.00%	DV	4,150	2,328	-	-	233	2,095
Headset System	31 Mar 2020	10.00%	DV	1,497	900	-	-	90	810
Heat Pump	9 Feb 2021	10.00%	DV	3,646	2,414	-	-	241	2,173
Laptop HP	5 Apr 2023	50.00%	DV	1,105	345	-	-	173	173
Total Plant				**50,756**	**10,272**	**-**	**-**	**1,480**	**8,792**

Property Enhancements

NAME	PURCHASED	RATE	METHOD	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Canopy	1 Aug 2006	10.00%	SL	1,528	-	-	-	-	-
Fence (1/2 Shares)	1 Aug 2006	10.00%	SL	750	-	-	-	-	-
Fence (1/2 Share)	1 Jun 2009	5.00%	SL	1,888	420	-	-	94	326
Entrance Ramp	1 Feb 2010	5.00%	SL	1,280	384	-	-	64	320
Kitchen Upgrade	31 Aug 2020	10.00%	DV	8,494	5,341	-	-	534	4,807
Kitchen Painting	22 May 2023	10.00%	DV	2,153	1,809	-	-	181	1,628
FOH Stage Curtains	5 Jul 2023	10.00%	SL	6,584	5,596	-	-	658	4,938
Bathroom Upgrade 2024	5 Feb 2024	10.00%	DV	44,437	40,363	-	-	4,036	36,327
Additional Powerpoints	21 Nov 2024	10.00%	DV	1,036	1,019	-	-	102	917
New Water Heater - Foyer	24 Feb 2025	10.00%	DV	1,909	-	1,909	-	175	1,734
Foyer Lights	1 Oct 2025	10.00%	DV	2,061	-	2,061	-	52	2,009
Total Property Enhancements				**72,120**	**54,932**	**3,970**	**-**	**5,896**	**53,006**

Technology Upgrade Project

NAME	PURCHASED	RATE	METHOD	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Theatre Lighting	30 Sept 2025	10.00%	DV	10,205	-	10,205	-	340	9,865
Total Technology Upgrade Project				**10,205**	**-**	**10,205**	**-**	**340**	**9,865**

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NAME	PURCHASED	RATE	METHOD	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Total				**133,080**	**65,204**	**14,175**	**-**	**7,717**	**71,663**

Notes to the Financial Statements

Matamata Dramatic Society Incorporated
For the year ended 31 December 2025

1. Funds Utilisation

Cash Surplus Generated	$9,969
Funds Available	
Utilised to	
Increase Cash Funds	$9,969

2. Accounts Payable $780.34 have all been paid since balance Date.

3. Term Deposit 1002 ($11,813.91) is only available for expenditure on restroom facilities.

4. Grants and Donations Received $5,700

Matamata Piako District Council, Creative Communities	$500
PB & AJ Thissen	$200
Rings Scenic Tours Hobbiton	$ 5,000
	$ 5,700

5. Depreciation

Most plant items are being depreciated over ten years. The selection of the rates depreciation relates to writing off the original cost of the asset over the anticipated life. Maintenance and upgrades of the theatre building are holding the value and therefore there is no depreciation write down. The theatre building and land has been increased to the latest Rate Value in the Balance Sheet. Greenland Valuers have advised that the Reinstatement Estimate is $1,231,600.

6. Changes

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

7. GST

The Society is not registered for Goods and Services Tax Collection.

8. Financial Review

Reviewed by John Rea who can be classified as independent as he is not a member of the society.

Megan Jeffcoat

March 2026

Treasurer