

Annual Financial Report 2026

Serbian Orthodox Church St Nicholas Blacktown

ABN: 17 245 206 854



VDM & Thorn Pty Ltd

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Compilation Report to Serbian Orthodox Church St Nicholas Blacktown

We have compiled the accompanying special purpose financial statements of Serbian Orthodox Church St Nicholas Blacktown, which comprise the Income and Expenditure Statement and Balance Sheet as at 30 June 2026, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial report has been prepared is set out in Note 1. The extent to which Australian Accounting Standards and other mandatory professional reporting requirements have or have not been adopted in the preparation of the special purpose financial report is set out in Note 1.

The Responsibility of the Committee

The committee of Serbian Orthodox Church St Nicholas Blacktown is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet its needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the committee, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants (including Independence Standards).

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who is responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.



David Momirovic
VDM & Thorn Pty Ltd
2/23 Kurrajong Rd
ST MARYS NSW

31 July, 2026

Certificate by Member of the Committee
For the year ended 30 June 2026

I, Father Nemanja Mrdjenovic - Parish Priest, and I, Mr Dragoljub Brkljac - President certify that:

- a. We attended the annual general meeting of the association held on .
- b. The financial statements for the year ended 30 June 2026 were submitted to the members of the association at its annual general meeting.

Dated

Father Nemanja Mrdjenovic - Parish Priest
Committee Member

Mr Dragoljub Brkljac - President
Committee Member

Statement by Members of the Committee
For the year ended 30 June 2026

The Committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee the Income and Expenditure Statement, Statement of Financial Position, and Notes to the Financial Statements:

1. Presents fairly the financial position of Serbian Orthodox Church St Nicholas Blacktown as at 30 June 2026 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

The Committee is responsible for the reliability, accuracy and completeness of the accounting records and the disclosure of all material and relevant information.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

Father Nemanja Mrdjenovic - Parish Priest
President

Mr Dragoljub Brkljac - President
Treasurer

Committee's Report
For the year ended 30 June 2026

Your committee members submit the financial accounts of the Serbian Orthodox Church St Nicholas Blacktown for the financial year ended 30 June 2026.

Committee Members

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

Father Nemanja Mrdjenovic - Parish Priest

Mr Dragoljub Brkljac - President

Milos Nikitovic - Secretary

Tarsa Linsdell - Assistant Secretary

Stevan Mitrovic - Treasurer

Mr Vedran Maric - Vice President

Principal Activities

The principal activities of the association during the financial year were: Church operation.

Significant Changes

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

Operating Result

The profit from ordinary activities after providing for income tax amounted to

Year ended	Year ended
30 June 2026	30 June 2025
\$	\$
50,979.86	10,899.70

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

Father Nemanja Mrdjenovic - Parish Priest

Mr Dragoljub Brkljac - President

Income and Expenditure Statement
For the year ended 30 June 2026

	2026 \$	2025 \$
Income		
Revenues		
- Donations - Lunches KSS	7,920.00	13,900.00
- Donations - Building Fund	10,780.00	6,145.00
- Donations - Other	217,456.60	171,722.70
- Sales - eftpos/merchant	7,224.00	6,631.51
- School fees	34,580.00	26,346.00
- Functions	7,930.00	3,467.00
- Hall hire	6,681.82	2,272.73
Total income	292,572.42	230,484.94
Expenses		
Advertising and promotion	3,870.91	600.00
Bank and merchant fees	506.57	524.14
Cleaning	6,265.53	5,767.56
Depreciation - Improvements	4,408.00	3,726.00
Depreciation - Fixtures	15,557.00	16,258.00
Diocese Assessment and Membership	8,550.00	9,000.00
General expenses	1,201.85	267.02
Insurance	25,010.60	26,969.76
Leave adjustments	4,601.90	(10,402.11)
Light and power		
- Church	503.50	471.01
- Hall	10,951.74	11,366.32
- Unit	352.50	335.97
	11,807.74	12,173.30
Liquor licence fees	161.00	164.00
Postage	154.55	144.55
Printing and stationery	0.00	64.55
Water and gas		
- water	1,051.49	1,496.30
- gas	609.47	635.47
	1,660.96	2,131.77
Purchases		
- clothing and vestments	104.05	117.91

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's
 Compilation Report and Notes which form part of these financial statements.

Income and Expenditure Statement
For the year ended 30 June 2026

	2026	2025
	\$	\$
- food and drink	9,970.42	3,746.50
- church and function supplies	255.00	3,400.87
- candles	28,371.09	23,026.91
- books and calenders	10,942.73	6,507.30
- wine	0.00	859.09
- trophies and gifts	2,178.10	2,625.55
	51,821.39	40,284.13
Repairs and maintenance	2,306.19	1,505.41
Salary and Benefits - NM		
- Internet	1,425.61	1,568.07
- Light and power	2,244.08	1,557.43
- Printing and stationery	219.98	0.00
- Rent assistance	19,400.00	17,600.00
- Superannuation	6,021.60	6,427.17
- Travel	186.57	214.79
- Wages and leave	50,180.00	55,886.41
- Water	1,661.40	1,000.55
- Workers compensation insurance	888.64	984.89
	82,227.88	85,239.31
School Instructors/teachers	13,660.00	14,281.00
Security	438.76	0.00
Staff training	981.82	0.00
Telephone and internet	2,393.41	2,430.47
Waste removal	4,006.50	8,456.38
Total expenses	241,592.56	219,585.24
Profit from ordinary activities before income tax	50,979.86	10,899.70
Income tax revenue relating to ordinary activities	0.00	0.00
Net profit attributable to the association	50,979.86	10,899.70
Total changes in equity of the association	50,979.86	10,899.70
Opening retained profits	211,438.44	200,538.74
Net profit attributable to the association	50,979.86	10,899.70
Closing retained profits	262,418.30	211,438.44

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's
 Compilation Report and Notes which form part of these financial statements.

Balance Sheet as at 30 June 2026

	Note	2026 \$	2025 \$
Assets			
Current Assets			
Cash assets	5	107,467.19	49,383.71
Total Current Assets		107,467.19	49,383.71
Non-Current Assets			
Property, plant and equipment	6	1,755,119.02	1,757,735.82
Total Non-Current Assets		1,755,119.02	1,757,735.82
Total Assets		1,862,586.21	1,807,119.53
Liabilities			
Current Liabilities			
Current tax liabilities	7	(349.00)	(280.00)
Provisions	8	18,428.24	13,872.42
Total Current Liabilities		18,079.24	13,592.42
Total Liabilities		18,079.24	13,592.42
Net Assets		1,844,506.97	1,793,527.11
Members' Funds			
Reserves	4	1,582,088.67	1,582,088.67
Retained profits		262,418.30	211,438.44
Total Members' Funds		1,844,506.97	1,793,527.11

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Detailed Balance Sheet as at 30 June 2026

	Note	2026	2025
		\$	\$
Current Assets			
Cash Assets			
Cash at bank - Westpac Main 758		54,090.17	27,167.41
Cash at bank - Westpac Building 774		8,692.62	389.24
Cash at bank - Westpac School 766		37,384.40	18,127.06
Cash at bank - Centennial		7,300.00	3,700.00
		107,467.19	49,383.71
Total Current Assets		107,467.19	49,383.71
Non-Current Assets			
Property, Plant and Equipment			
Buildings - Independent value		1,500,000.00	1,500,000.00
Building Improvements		161,675.21	148,038.38
Less: accumulated depreciation		(33,556.00)	(29,148.00)
Fixtures and Fittings		208,274.81	204,563.44
Less: accumulated depreciation		(81,275.00)	(65,718.00)
		1,755,119.02	1,757,735.82
Total Non-Current Assets		1,755,119.02	1,757,735.82
Total Assets		1,862,586.21	1,807,119.53

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Detailed Balance Sheet as at 30 June 2026

	Note	2026 \$	2025 \$
Current Liabilities			
Current Tax Liabilities			
ATO BAS Payable		(349.00)	(280.00)
		<u>(349.00)</u>	<u>(280.00)</u>
Provisions			
Provision for annual leave		9,134.33	5,467.33
Provision for long service leave		7,788.51	6,853.61
Superannuation payable		1,505.40	1,551.48
		<u>18,428.24</u>	<u>13,872.42</u>
Total Current Liabilities		<u>18,079.24</u>	<u>13,592.42</u>
Total Liabilities		<u>18,079.24</u>	<u>13,592.42</u>
Net Assets		<u>1,844,506.97</u>	<u>1,793,527.11</u>

Members' Funds**Reserves**

Assets revaluation reserve	1,500,000.00	1,500,000.00
General reserve	82,088.67	82,088.67
Accumulated surplus (deficit)	262,418.30	211,438.44
Total Members' Funds	<u>1,844,506.97</u>	<u>1,793,527.11</u>

Serbian Orthodox Church St Nicholas Blacktown

Statement of Cash Flows

	2026	2025
Cash flows from operating activities		
Cash receipts from customers	292,572.42	230,484.94
Cash paid to suppliers and employees	(217,140.74)	(209,800.51)
Cash generated from operations	75,431.68	20,684.43
Interest paid	-	-
Income taxes paid	-	-
Dividends paid	-	-
Net cash from operating activities	75,431.68	20,684.43
Cash flows from investing activities		
Business acquisitions, net of cash acquired	-	-
Purchase of property, plant and equipment	(17,347.17)	(12,868.59)
Proceeds from sale of equipment	-	-
Acquisition of portfolio investments	-	-
Investment income	-	-
Net cash used in investing activities	(17,347.17)	(12,868.59)
Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Proceeds from long-term borrowings	-	-
Payment of long-term borrowings	-	-
Net cash used in financing activities	-	-
Net increase in cash and cash equivalents	58,084.51	7,815.84
Cash and cash equivalents at beginning of period	49,383.71	41,567.87
Cash and cash equivalents at end of period	107,467.19	49,383.71
Cash Balance Control Total	-	(0.00)

Notes to the Statement of Cash Flows

	2026	2025
Cash flows from operating activities		
Profit before taxation	50,979.86	10,899.70
Adjustments for:		
Depreciation	19,965.00	19,984.00
Investment income	-	-
Interest expense	-	-
Profit / (Loss) on the sale of property, plant & equipment	-	-
Working capital changes:		
(Increase) / Decrease in trade and other receivables	-	-
(Increase) / (Decrease) in inventories	-	-
Increase / (Decrease) in trade payables	4,486.82	(10,199.27)
Cash generated from operations	75,431.68	20,684.43

Notes to the Financial Statements
For the year ended 30 June 2026

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act of New South Wales. In the opinion of the committee the association is not a reporting entity because it is not reasonable to expect the existence of users who rely on the association's general purpose financial statements for information useful to them for making and evaluating decisions about the allocation of resources.

The financial report has been prepared in accordance with the Associations Incorporations Act of New South Wales, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: Presentation of Financial Statements, AASB 107: Cash Flow Statements, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1031: Materiality and AASB 1054: Australian Additional Disclosures.

The association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicated that it does not have any subsidiaries, associates or joint ventures. Hence, the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

The association has not assessed whether these special purpose financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

The financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

(b) Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Notes to the Financial Statements
For the year ended 30 June 2026

(c) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

(d) Cash and Cash Equivalents

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

(e) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

The association has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: Income of Not-for-Profit Entities (AASB 1058) using the cumulative effective method of initially applying AASB 15 and AASB 1058 as an adjustment to the opening balance of equity at 1 July 2019. Therefore, the comparative information has not been restated and continues to be presented under AASB 118: Revenue and AASB 1004: Contributions.

In the current year

Contributed Assets

The association receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (eg. AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the association recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

The association recognises income immediately in profit or loss as the difference between initial carrying amount of the asset and the related amount.

Operating Grants, Donations and Bequests

When the association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the association:

- identifies each performance obligation relating to the grant
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the association:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (eg. AASB 9, AASB 16, AASB 116 and AASB 138)

Notes to the Financial Statements
For the year ended 30 June 2026

– recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer)

– recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the association recognises income in profit or loss when or as it satisfies its obligations under the contract.

Capital Grant

When the association receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The association recognises income in profit or loss when or as the association satisfies its obligations under the terms of the grant.

Interest Income

Interest revenue is recognised using the effective interest rate method.

Dividend Income

The association recognises dividends in profit or loss only when the right to receive payment of the dividend is established.

Income from Sale of Goods

The association publishes and sells books and magazines publications to the general public. Revenue is recognised when control of the products has transferred to the customer. For such transactions, this is when the products are delivered to the customers. Volume discounts could be provided with the sale of these items, depending on the volume of aggregate sales made to eligible customers over every six-month period. Revenue from these sales is based on the price stipulated in the contract, net of the estimated volume discounts. The volume discounts are estimated using historical experience and applying the expected value method. Revenue is then only recognised to the extent that there is a high probability that a significant reversal of revenue will not occur. Where there is expected volume discounts payable to the customers for sales made until the end of the reporting period, a contract liability is recognised.

A receivable will be recognised when the goods are delivered. The association's right to consideration is deemed unconditional at this time as only the passage of time is required before payment of that consideration is due. There is no significant financing component because sales (which include those with volume discounts) are made within a credit term of 30 to 45 days.

Customers have a right to return products within 60 days as stipulated in the current contract terms. At the point of sale, a refund liability is recognised based on an estimate of the products expected to be returned, with a corresponding adjustment to revenue for these products.

Consistent with the recognition of the refund liability, the association further has a right to recover the product when customers exercise their right of return so consequently the company recognises a right to returned goods asset and a corresponding adjustment is made to cost of sales.

Historical experience of product returns is used to estimate of the number of returns on a portfolio level, using the expected value method. It is considered highly probable that significant reversal in the cumulative revenue will not occur given the consistency in the rate of return presented in the historical information.

Notes to the Financial Statements
For the year ended 30 June 2026

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

In the comparative period

Non-reciprocal grant revenue was recognised in profit or loss when the association obtained control of the grant and it was probable that the economic benefits gained from the grant would flow to the entity and the amount of the grant could be measured reliably.

If conditions were attached to the grant which must be satisfied before the association was eligible to receive the contribution, the recognition of the grant as revenue was deferred until those conditions were satisfied.

When grant revenue was received whereby the association incurred an obligation to deliver economic value directly back to the contributor, this was considered a reciprocal transaction and the grant revenue was recognised in the statement of financial position as a liability until the service had been delivered to the contributor; otherwise the grant was recognised as income on receipt.

The association received non-reciprocal contributions of assets from the government and other parties for no or nominal value.

These assets were recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

Donations and bequests were recognised as revenue when received.

Interest revenue was recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Dividend revenue was recognised when the right to receive a dividend had been established.

Rental income from operating leases was recognised on a straight-line basis over the term of the relevant leases.

Revenue from the rendering of a service was recognised upon the delivery of the service to the customer.

(f) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount 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 assets and liabilities statement.

Notes to the Financial Statements
For the year ended 30 June 2026

	2026	2025
Note 2: Revenue		
Operating Activities:		
Other sales revenue	292,572.42	230,484.94
	<u>292,572.42</u>	<u>230,484.94</u>
Note 3: Profit from Ordinary Activities		
Profit (loss) from ordinary activities before income tax has been determined after:		
Charging as Expense:		
Depreciation of non-current assets:		
- Buildings	4,408.00	3,726.00
- Other	15,557.00	16,258.00
Total depreciation expenses	<u>19,965.00</u>	<u>19,984.00</u>
Note 4: Reserves		
Balance at the beginning of the reporting period		
- Assets revaluation reserve	1,500,000.00	1,500,000.00
- General reserve	82,088.67	82,088.67
	<u>1,582,088.67</u>	<u>1,582,088.67</u>
Increase (decrease) in reserves during the reporting period:		
	<u>0.00</u>	<u>0.00</u>
Balance at the reporting date		
- Assets revaluation reserve	1,500,000.00	1,500,000.00
- General reserve	82,088.67	82,088.67
	<u>1,582,088.67</u>	<u>1,582,088.67</u>

Notes to the Financial Statements
For the year ended 30 June 2026

	2026	2025
Note 5: Cash assets		
Bank accounts:		
- Cash at bank - Westpac Main 758	54,090.17	27,167.41
- Cash at bank - Westpac Building 774	8,692.62	389.24
- Cash at bank - Westpac School 766	37,384.40	18,127.06
- Cash at bank - Centennial	7,300.00	3,700.00
	<u>107,467.19</u>	<u>49,383.71</u>

Note 6: Property, Plant and Equipment

Buildings:		
- At independent valuation	1,661,675.21	1,648,038.38
- Less: Accumulated depreciation	(33,556.00)	(29,148.00)
	<u>1,628,119.21</u>	<u>1,618,890.38</u>
Other plant and equipment:		
- At cost	208,274.81	204,563.44
- Less: Accumulated depreciation	(81,275.00)	(65,718.00)
	<u>126,999.81</u>	<u>138,845.44</u>
	<u>1,755,119.02</u>	<u>1,757,735.82</u>

Note 7: Tax Liabilities

Current

ATO BAS Payable	(349.00)	(280.00)
	<u>(349.00)</u>	<u>(280.00)</u>

Notes to the Financial Statements
For the year ended 30 June 2026

2026

2025

Note 8: Provisions

Current

Employee entitlements*	18,428.24	13,872.42
	18,428.24	13,872.42
* Aggregate employee entitlements liability	18,428.24	13,872.42

There were 1 employees at the end of the year

Trading As Serbian Orthodox Church St Nicholas Blacktown ABN 17 245 206 854

Depreciation Schedule for the year ended 30 June, 2026

		Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION				PROFIT			LOSS					
					Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	+	Above	Total	-	Priv	
Building Improvements																					
1 Building renovation - second floor	29,162.00	29,162	0.00	21,872		0		0	21,872	P	2.50	729	0	21,143	0		0	0	0		
2 General improvements	14,300.00 01/07/17	14,300	0.00	11,529		0		0	11,529	P	2.50	357	0	11,172	0		0	0	0		
3 General improvements	32,223.46	32,223	0.00	18,921		0		0	18,921	P	2.50	806	0	18,115	0		0	0	0		
4 Awnings	2,300.56 13/09/18	2,301	0.00	1,913		0		0	1,913	P	2.50	57	0	1,856	0		0	0	0		
5 Timber Flooring	3,636.46 15/10/18	3,636	0.00	3,026		0		0	3,026	P	2.50	91	0	2,935	0		0	0	0		
6 Fitout - bookshelves	7,500.00 12/09/22	7,500	0.00	6,976		0		0	6,976	P	2.50	187	0	6,789	0		0	0	0		
7 General improvements	55,281.66 01/07/22	55,282	0.00	51,136		0		0	51,136	P	2.50	1,382	0	49,754	0		0	0	0		
8 Handrail	1,490.91 19/05/25	1,491	0.00	1,487		0		0	1,487	P	2.50	37	0	1,450	0		0	0	0		
9 Gate	1,454.55 09/12/24	1,455	0.00	1,374		0		0	1,374	D	10.00	137	0	1,237	0		0	0	0		
10 Steel for church step railing	688.91 10/01/25	689	0.00	657		0		0	657	D	10.00	66	0	591	0		0	0	0		
11 Runners	2,286.83 19/02/26	2,287	0.00	0		0	19/02/26	2,287	2,287	D	10.00	83	0	2,204	0		0	0	0		
12 Sandstone Columns	11,350.00 29/01/26	11,350	0.00	0		0	29/01/26	11,350	11,350	D	10.00	476	0	10,874	0		0	0	0		
		161,676		118,891		0		13,637	132,528				0	128,120							
												Deduct Private Portion			0						
												Net Depreciation			4,408						

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Trading As Serbian Orthodox Church St Nicholas Blacktown ABN 17 245 206 854

Depreciation Schedule for the year ended 30 June, 2026

		Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION				PROFIT				LOSS		
					Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	+	Above	Total	-
Fixtures and Fittings																			
1 Table sets	3,819.00	3,819	0.00	259		0		0	259	D	28.57	74	0	185	0	0	0	0	
2 Donation box	839.00	839	0.00	267		0		0	267	D	13.33	36	0	231	0	0	0	0	
3 General fixtures and fittings	3,500.00 24/11/17	3,500	0.00	397		0		0	397	D	25.00	99	0	298	0	0	0	0	
4 Air conditioner	14,545.46 04/01/18	14,545	0.00	4,996		0		0	4,996	D	13.33	666	0	4,330	0	0	0	0	
5 Brush and pad holder	910.00 08/05/18	910	0.00	117		0		0	117	D	25.00	29	0	88	0	0	0	0	
6 General fixtures and fittings	146,594.00	146,594	0.00	106,868		0		0	106,868	D	10.00	10,687	0	96,181	0	0	0	0	
7 Light Fittings	1,463.90 09/08/18	1,464	0.00	315		0		0	315	D	20.00	63	0	252	0	0	0	0	
8 Automation of Bell	3,047.27 23/10/18	3,047	0.00	1,031		0		0	1,031	D	15.00	155	0	876	0	0	0	0	
9 Coat of Arms	833.00 27/02/23	833	0.00	652		0		0	652	D	10.00	65	0	587	0	0	0	0	
10 Wireless Mic	1,000.00 23/02/23	1,000	0.00	439		0		0	439	D	30.00	132	0	307	0	0	0	0	
11 Altar	8,007.95 21/04/23	8,008	0.00	6,360		0		0	6,360	D	10.00	636	0	5,724	0	0	0	0	
12 Bookstore signs	770.00 24/05/23	770	0.00	482		0		0	482	D	20.00	96	0	386	0	0	0	0	
13 Lighting	1,932.50 16/05/23	1,932	0.00	1,237		0		0	1,237	D	20.00	247	0	990	0	0	0	0	
14 Bayside Furniture Altar	2,775.50 10/01/24	2,775	0.00	2,191		0		0	2,191	D	15.00	329	0	1,862	0	0	0	0	
15 Furniture	1,792.73 27/05/24	1,793	0.00	1,502		0		0	1,502	D	15.00	225	0	1,277	0	0	0	0	
16 Altar	3,500.00 19/06/24	3,500	0.00	3,140		0		0	3,140	D	10.00	314	0	2,826	0	0	0	0	
17 Kitchen fridge	3,090.91 07/02/25	3,091	0.00	2,969		0		0	2,969	D	10.00	297	0	2,672	0	0	0	0	
18 Lighting	2,200.00 15/11/24	2,200	0.00	1,925		0		0	1,925	D	20.00	385	0	1,540	0	0	0	0	
19 Boardroom table and chairs	909.09 28/10/24	909	0.00	848		0		0	848	D	10.00	85	0	763	0	0	0	0	
20 Monastic Shelter	2,849.09 21/11/24	2,849	0.00	2,676		0		0	2,676	D	10.00	268	0	2,408	0	0	0	0	
21 Candilo Holders	185.11 03/12/24	185	0.00	174		0		0	174	D	10.00	17	0	157	0	0	0	0	
22 Coat of Arms	1,154.55 05/09/25	1,155	0.00	0	05/09/25	1,155	1,155	1,155	1,155	D	10.00	95	0	1,060	0	0	0	0	
23 Church banners x 2	805.00 27/10/25	805	0.00	0	0 27/10/25	805	805	805	805	D	30.00	163	0	642	0	0	0	0	
24 Office computer	1,751.81 08/12/25	1,752	0.00	0	0 08/12/25	1,752	1,752	1,752	1,752	P	40.00	394	0	1,358	0	0	0	0	

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Trading As Serbian Orthodox Church St Nicholas Blacktown ABN 17 245 206 854

Depreciation Schedule for the year ended 30 June, 2026

			DISPOSAL		ADDITION		DEPRECIATION						PROFIT			LOSS		
Total	Priv	OWDV	Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	+	Above	Total	-	Priv
208,275		138,845		0		3,712	142,557			15,557	0	127,000						
							Deduct Private Portion			0								
							Net Depreciation			15,557								

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