

historical basis have been adopted in the preparation of the financial statements. The particular accounting principles which materially affect the measurement of profit and financial position are detailed below.

**1. Revenue:**

- (a) Interest accrued on investments has been taken into account.  
(b) *Personal Loans*: The "Rule of 78" has been used in determining interest earned.

**2. Depreciation:** Calculation has been made on basis of Inland Revenue Department rates. First year depreciation and special depreciation have been claimed where applicable.

**3. New Zealand Government stock:** In accordance with established policy New Zealand Government stock has been shown at face value. Prior to 1 April 1975 certain parcels of New Zealand Government stock were purchased at a discount.

**4. Taxation:** The charge for income tax shown as a charge against revenue is the estimated tax liability calculated on a basis consistent with past practice.

**AUDITORS' CERTIFICATE**

We, the undersigned, being the auditors of the Southland Savings Bank, appointed in terms of section 29 (3) of the Trustees Savings Banks Act 1948, report:

1. That we have examined the books, accounts, and vouchers of the bank, and have received all the information and explanations we have required.

2. We have verified the cash, investments, securities, and assets of the bank as at 31 March 1976.

3. The general manager has certified that to the best of his knowledge and belief, all requirements of the Trustees Savings Banks Act 1948, and regulations thereunder, have been complied with.

In our opinion, the above balance sheet and profit and loss account are properly drawn up so as to give respectively a true and fair view of the state of the Southland Savings Bank's affairs as at 31 March 1976, and of the results of its business for the year ended on that date, in conformity with generally accepted accounting principles and applied on a basis consistent with that of the preceding year.

HENDERSON, ADAM & CO., Auditors.  
J. G. HENDERSON, B.COM., F.C.A., A.C.I.S.  
W. T. ADAM, F.C.A.

Invercargill, 7 May 1976.  
1711

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