

# Katikati Community Resource Centre Incorporated

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## PERFORMANCE REPORT

### Year ended 31<sup>st</sup> December 2018

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Trading as:



Heart of our community  
*Manawa ō tō tātou hapori*

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# Directory

## Katikati Community Centre For the year ended 31 December 2018

### Chairperson

David Marshall

### Secretary

Anne Henry

### Treasurer

Vacant

### Manager

Allan Wainwright

### Governance Board

David Marshall  
Jennifer Hobbs  
Anne Henry  
Irene Maxwell-Curnock  
Anu Bhardwaj

### Chartered Accountant

Ivan Martinovich  
C/- Our Accountant Limited  
9 George Street  
Hamilton 3214

### Auditor

Bruce W Warden Limited  
Accountant  
P.O. Box 73  
Katikati

### Bankers

Westpac

### Contact Details

Address: 45 Beach Road, Katikati 3129  
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Facebook: [www.facebook.com/katikaticommunity/](http://www.facebook.com/katikaticommunity/)



# Entity Information

## Katikati Community Centre For the year ended 31 December 2018

'Who are we?' and 'Why do we exist?'

### Legal Name of Entity

Katikati Community Resource Centre Incorporated

### Entity Type and Legal Basis

Incorporated and Registered Charity

### Registration Number

Charity Registration Number: CC21919  
Incorporated Society Number: HN/501666  
GST Number: 061-308-830

**Trading as:** Katikati Community Centre - *Heart of our Community* Manawa tō ō tātou Hapori

### Our Vision

"Katikati is a thriving community where everyone feels supported and connected"

### Our Mission

"A centre for inspiration, well-being, growth and enjoyment"

### Desired Outcomes

A key player in the unified provision of services in the Katikati community where needs are met and relationships are strong.

### Entity Structure

#### Governance Board

Katikati Community Resource Centre currently has 5 board members that constitutes our governance board, including three executive officer positions: chairman, secretary and treasurer (currently vacant).

#### Operational Structure

Katikati Community Resource Centre is run by a team of seven paid employees. The organisation employs a manager, a team leader - programmes, promotion and information, an information and bookings coordinator, a team leader - child and youth services, a youth programmes coordinator, an after school programme supervisor and an administrative assistant. The centre also employees over 20 casual staff to assist with the delivery of its programmes.

### Main Sources of Entity's Income

Katikati Community Resource Centre receives its income from room rental, programme charges, government contracts/grants, philanthropic trusts, donations and other grants



# Statement of Service Performance

## Katikati Community Centre For the year ended 31 December 2018

'What we do?' and 'When did we do it?'

### Programmes

<p><b>Information &amp; Advisory Services</b></p> <ul style="list-style-type: none"> <li>- Information enquiries</li> <li>- Smartphone support for the elderly</li> <li>- Pregnancy &amp; Parenting classes</li> </ul> <p><b>Children &amp; Youth Services</b></p> <ul style="list-style-type: none"> <li>- School Holiday Programme</li> <li>- Breakaway Holiday Programme</li> <li>- After-school Programme</li> </ul> <p><b>Adult &amp; Community Education</b></p> <ul style="list-style-type: none"> <li>- Community Education/Funded and Self-Funded</li> </ul>	<p>Over 8,000 enquiries annually Weekly drop in service Three classes annually Averaging 100 children/youth daily Over 30 youth daily Averaging 30 children daily</p> <p>Over 900 learners annually</p>
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### Outcomes

#### Information & Advisory Services

Provided up to date , complete and relevant information to the community with links to service providers, community support groups and health professionals

Increased the ability of families/whanau and individuals to meet their own personal and social needs thus improving the community health and well-being.

#### Children & Youth Services

Provided programmes and services that helped young people build their social, interpersonal and communication skills, that enhanced learning, built self-esteem and self-confidence and created an awareness of their environment. Work with youth at risk to improved life outcomes in the areas of health, education and social outcomes resulting in young people feeling stronger, more connected to, and supported by their communities.

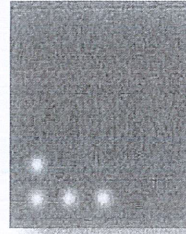
#### Adult & Community Education

Provided Tertiary Education Commission funded courses that target learners whose initial learning was not successful: raised foundation skills; strengthened social cohesion and enhanced learners ability to participate in society and economic life. The courses have a strong focus on literacy, numeracy, digital literacy, Te Reo, NZ sign language and English as a second language.

Provided centre-funded courses for adults with a focus on health, cultural and social issues that promoted personal, economic and social well-being, and contributed to more involvement in the community.

Provided opportunities to learn new skills or improve existing skills at minimal costs.





## INDEPENDENT AUDITORS REPORT

To the members of the Katikati Community Resource Centre Incorporated.

### Report on the Financial Statements

We have audited the attached statements of the Katikati Community Resource Centre Incorporated on pages 7 to 13, which comprises the statement of financial performance, statement of financial position, statement of cash flows and notes for the year ended 31<sup>st</sup> December 2018. We were not requested to audit the statement of service performance, and accordingly this statement has not been included in our audit.

### Governance Board's Responsibility for the Performance Report

The Governance Board's are responsible for the preparation and fair presentation of the performance report in accordance with the Public Benefit Entity Simple Format Reporting Standard – Accrual (Not for Profit) Standard and for such internal control as the board determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on those parts of the performance report which are subject to our audit. We conducted our audit in accordance with generally accepted standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the performance report is free from material misstatement.

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

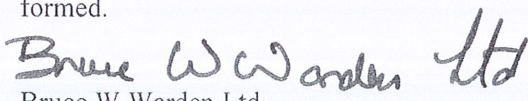
Other than in our capacity as auditor we have no relationship with, or interest in the Katikati Community Resource Centre Incorporated.

### Unqualified Opinion

In our opinion, the performance reports for the Katikati Community Resource Centre Incorporated on pages 7 to 13 are prepared in all material respects in accordance with the Public Benefit Entity Simple Format Reporting Standard – Accrual (Not for Profit) Standard apart from the statement of service performance on page 5 on which we do not express an opinion.

### Restriction on Use of Our Report

This report is made solely to the board in accordance with the requirements of their constitution. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the board for our audit work, for this report or for the opinions we have formed.

  
Bruce W Warden Ltd  
Accountant

Katikati  
16<sup>th</sup> April 2019



# Statement of Financial Performance

## Katikati Community Centre For the year ended 31 December 2018

"How was it funded?" and "What did it cost?"

	NOTES	2018	2017
<b>Revenue</b>			
Government Grants/Contracts		152,784	154,363
Other Grants & Sponsorship		225,516	252,778
Programme Fees		130,804	118,887
Rental Income & Services		37,223	36,348
Donations		1,199	800
Interest, dividends and other investment revenue		2,386	2,442
<b>Total Revenue</b>		<b>549,912</b>	<b>565,618</b>
<b>Expenses</b>			
Operating and Programme Expenses		170,886	220,364
Wage Expenses		384,349	374,504
<b>Total Expenses</b>		<b>555,236</b>	<b>594,868</b>
<b>Net Surplus/(Deficit) before Adjustments</b>		<b>(5,323)</b>	<b>(29,250)</b>
<b>Adjustments</b>			
Depreciation		4,685	5,844
Transfer from Asset Replacement Reserve		-	(35,000)
<b>Total Adjustments</b>		<b>4,685</b>	<b>(29,156)</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(10,008)</b>	<b>(94)</b>

The notes and statement of accounting policies form part of and should be read in conjunction with this statement.



# Statement of Changes in Equity

## Katikati Community Centre For the year ended 31 December 2018

	2018	2017
<b>Equity</b>		
Opening Balance	460,247	253,413
<b>Increases</b>		
St John Resource Committee - Net Assets Gifted	-	241,928
<b>Total Increases</b>	-	241,928
<b>Decreases</b>		
Loss for the Period	10,008	94
Reduction of Asset Replacement Reserve	-	35,000
<b>Total Decreases</b>	10,008	35,094
<b>Total Equity</b>	450,239	460,247

The notes and statement of accounting policies form part of and should be read in conjunction with this statement.



# Statement of Financial Position

## Katikati Community Centre As at 31 December 2018

"What the entity owns" and "What the entity owes"

	NOTES	31 DEC 2018	31 DEC 2017
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	5	155,207	250,126
Accounts Receivable		6,363	5,156
Term Deposit		43,738	42,261
GST Receivable		882	-
<b>Total Current Assets</b>		<b>206,190</b>	<b>297,543</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment		359,341	303,742
Investments		5,417	7,700
<b>Total Non-Current Assets</b>		<b>364,758</b>	<b>311,442</b>
<b>Total Assets</b>		<b>570,947</b>	<b>608,985</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable		46,479	71,514
GST Payable		-	2,605
Income in Advance		74,230	74,618
<b>Total Current Liabilities</b>		<b>120,708</b>	<b>148,738</b>
<b>Total Liabilities</b>		<b>120,708</b>	<b>148,738</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>450,239</b>	<b>460,247</b>
<b>Equity</b>			
Accumulated funds		450,239	460,247
<b>Total Equity</b>		<b>450,239</b>	<b>460,247</b>

Signed for and on behalf of the board;

Allan Wainwright

Manager

Date:

David Marshall

Chairman

Date:

The notes and statement of accounting policies form part of and should be read in conjunction with this statement.



# Statement of Cash Flows

## Katikati Community Centre For the year ended 31 December 2018 Cash Basis

"How the entity has received and used cash"

	2018	2017
<b>Cash Flows</b>		
<b>Operating Activities</b>		
Grants, Contracts, Sponsorship and Donations	370,798	390,659
Programme Fees	130,804	118,887
Payments to suppliers and employees	(568,907)	(519,235)
Dividends and Interest received	2,386	2,442
Rent Income and Services	36,325	40,299
<b>Net Cash Flows from Operating Activities</b>	<b>(28,594)</b>	<b>33,052</b>
<b>Investing Activities</b>		
Proceeds from sale of investments	2,283	-
Payment for property, plant and equipment	(67,122)	(2,431)
<b>Net Cash Flows from Investing Activities</b>	<b>(64,839)</b>	<b>(2,431)</b>
<b>Financing Activities</b>		
Other cash items from financing activities	-	-
<b>Net Cash Flows from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Cash Flows</b>	<b>(93,433)</b>	<b>30,621</b>
	<b>2018</b>	<b>2017</b>
<b>Cash and Cash Equivalents</b>		
Cash and cash equivalents at beginning of period	292,387	261,764
Cash and cash equivalents at end of period	198,944	292,385
Untitled Formula	(93,443)	30,621

The notes and statement of accounting policies form part of and should be read in conjunction with this statement.



# Notes to the Performance Report

## Katikati Community Centre For the year ended 31 December 2018

'How did we do our accounting?'

### 1. Statement of Accounting Policies

#### Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

#### Specific Accounting Policies

The following specific accounting policies which materially effect the measurement of financial performance and financial position have been applied:

- **Trade Receivables:** Trade receivables are recognised at estimated realisable value.
- **Investments:** Investments are stated at cost.
- **Property, Plant & Equipment:** Plant, property and equipment are recorded at cost less accumulated depreciation.
- **Depreciation:** Depreciation has been calculated to allocate the cost of the assets over the estimated useful lives, as shown in the depreciation schedule.
- **GST:** The Katikati Community Centre is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST (please see changes in accounting policies).
- **Income Tax:** Katikati Community Centre is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.
- **Grants:** Grants received are recognised in operating revenue, unless specific conditions attach to a grant and repayment of the grant is required where these conditions are not met. In these cases, the grant is treated as a liability until the conditions are met.

#### Changes in Accounting Policies

All accounting policies are consistent with previous years with the exemption of the policy in relation to the following;  
**GST**

GST on accounts receivable and payable are now stated inclusive of GST (all other areas of the financial statements are prepared on a GST exclusive basis which is consistent with previous years).

#### Presentation of Wages

In the Statement of Financial Performance and the Income & Expenses analysis the presentation of all wages and KiwiSaver payments are grouped together.

In both cases the prior year figures have also been adjusted.

### 2. Commitments and Contingencies

The Katikati Community Centre did not have any capital commitments or contingent liabilities at year end (2017: Nil)



### 3. Related Party Transactions

There were no related party transactions during the year (2017: St John Katikati Area Committee apportioned net assets at cost including the building, some cash, and some shares to Katikati Community Centre and forgave loans owed to them).

### 4. Room Rental and Administration - Internal Programmes

Income from Internal programmes represent charges made to specific programmes to reflect their actual cost.

Programme	Rental	Administration	Total
School Holiday Programme (SHP)	4,110		\$4,110
Community Education (CE)	3,680		\$3,680
Adult & Community Education (ACE)	5,822		\$5,822
Youth at Risk (YAR)		2,260	\$2,260
Mpowa Youth	6,240	3,650	\$9,890
After School Programme (ASP)		6,606	\$6,606
<b>Total</b>	<b>\$19,852</b>	<b>\$12,516</b>	<b>\$32,368</b>

2018

2017

### 5. Cash at Bank

Wespac Account - 00	7,855	29,891
Wespac Account - 01	24,453	23,562
Wespac Account - 02	1,725	9,192
Wespac Account - 03	6	58,401
Wespac Account - 04	15,432	33,358
Wespac Account - 05	64,682	56,660
Wespac Account - 06	38,310	33,165
Wespac Account - 07	1,874	5,899
Wespac Account - 09	870	-
<b>Total Cash at Bank</b>	<b>155,207</b>	<b>250,126</b>



# Income & Expenses Analysis and Schedules

## Katikati Community Centre For the year ended 31 December 2018

	DETAIL	2018	2017
<b>Income &amp; Expenses Analysis</b>			
<b>Income</b>			
Operating & Project	1	194,311	219,670
School Holiday Programme (SHP)	2	92,298	93,307
Breakaway Holiday Programme (BHP)	3	12,000	13,000
Youth at Risk (YAR)	4	17,964	17,964
Mpowa	5	72,996	73,726
After School Programme (ASP)	6	66,060	60,381
Adult & Community Education (ACE)	7	68,790	59,253
Community Education Self Funded (CE)	8	25,492	28,317
<b>Total Income</b>		<b>549,912</b>	<b>565,618</b>
<b>Programme Expenses</b>			
Operating & Project	1	211,824	235,861
School Holiday Programme (SHP)	2	98,686	95,698
Breakaway Holiday Programme (BHP)	3	15,255	14,176
Youth at Risk (YAR)	4	18,177	17,891
Mpowa	5	63,874	72,358
After School Programme (ASP)	6	49,041	51,949
Adult & Community Education (ACE)	7	64,206	66,776
Community Education Self Funded (CE)	8	34,171	40,159
<b>Total Programme Expenses</b>		<b>555,236</b>	<b>594,868</b>
<b>Total Income &amp; Expenses Analysis</b>		<b>(5,323)</b>	<b>(29,250)</b>

	DETAIL	2018	2017
<b>1. Operating &amp; Projects</b>			
<b>Operating &amp; Projects Income</b>			
Rent Received		36,939	35,916
Brochure Advertising		242	370
Donations Received		899	300
BOP District Health Board - Information Services		4,732	-
BOP District Health Board - Antenatal		-	4,685
Lottery Community Facilities		45,299	50,000
Lottery Community Grant		40,000	26,500
MSD - Info & Advice		8,598	8,925
Bay Trust Grant		30,000	-
COGS Grant		3,500	9,540
NZ Community Trust Grant		-	22,000
TECT Community Development		-	30,000
WBOP District Council		21,674	28,930
Photocopying		42	62



	DETAIL	2018	2017
Interest Received		1,778	1,615
Dividends Received		608	341
Other Income		-	486
<b>Total Operating &amp; Projects Income</b>		<b>194,311</b>	<b>219,670</b>
<b>Operating &amp; Projects Expenses</b>			
ACC Levies		1,134	947
Advertising		3,595	6,840
Annual General Meeting Expenses		-	142
Antenatal Expenses		3,226	3,107
Audit Fees		900	900
Bad Debts		271	-
Bank Fees		26	-
Catering		466	213
Cleaning		5,309	3,990
Computer Expenses		3,427	3,725
Community Research		2,450	7,400
Consulting & Accounting		5,468	372
Database Expenses		600	-
Electricity		3,761	3,702
Enrolmy Credit Card (Stripe) Fee A/c		50	-
General Expenses		195	-
Gifts & Vouchers		415	647
Health & Safety Costs		-	625
Insurance		3,806	3,447
Interest		-	2
Legal expenses		7,787	-
Low Cost Assets		155	818
Marketing		1,178	-
Office Expenses		489	-
Photocopier monthly charge		1,619	-
Printing & Stationery		1,949	1,305
Refreshments		1,418	641
Repairs and Maintenance		6,144	6,982
Resource Materials		290	-
Centre Renovations 2017		4,506	63,290
Security		1,697	1,664
Subscriptions/Donations/Fees/Reg (302)		191	502
Telephone & Internet (306)		1,006	1,627
Supervision/Mentoring		170	170
Training		498	213
Travel		2,064	160
Volunteer		324	574
Wages		158,195	149,822
Staff Expenses		19,390	-
Subscriptions (318)		25	-



YES Programme Expenses & Wages	-	3,273
Charges to Internal Programmes	(32,368)	(31,239)
<b>Total Operating &amp; Projects Expenses</b>	<b>211,824</b>	<b>235,861</b>
<b>Total Operating &amp; Projects</b>	<b>(17,513)</b>	<b>(16,191)</b>
	<b>DETAIL</b>	<b>2018</b>
		<b>2017</b>

## 2. School Holiday Programme (SHP)

<b>SHP Income</b>		
SHP - OSCAR Subsidies	1,015	-
SHP - Activity Fees	44,765	40,707
SHP - Creative Bay of Plenty	750	8,000
SHP - Acorn Foundation	10,000	9,000
SHP - Sky City Hamilton Community Trust	5,000	5,000
SHP - Ministry of Social Development (OSCAR)	30,668	30,600
SHP - Donations	100	-
<b>Total SHP Income</b>	<b>92,298</b>	<b>93,307</b>
<b>SHP Expenses</b>		
SHP - Advertising	1,372	2,714
SHP - Bus Hire & Travel	9,772	7,721
SHP - Cleaning	34	292
SHP - Consumables (course materials)	2,673	3,159
SHP - Computer Expenses	505	248
SHP - Entry & Activity Fees	14,873	7,303
SHP - General Expenses	202	810
SHP - Photocopying & Stationary	17	2,359
SHP - Refreshments	290	641
SHP - Rent & Room Hire	4,110	3,930
SHP - Resource Materials	180	503
SHP - Telephone & Internet	702	841
SHP - Training	361	74
SHP - Tutor Fees & Travel	955	5,277
SHP - Volunteer expenses	50	260
SHP - Uniforms	1,176	20
SHP - Wages	61,415	59,546
<b>Total SHP Expenses</b>	<b>98,686</b>	<b>95,698</b>
<b>Total School Holiday Programme (SHP)</b>	<b>(6,388)</b>	<b>(2,391)</b>
	<b>DETAIL</b>	<b>2018</b>
		<b>2017</b>

## 3. Breakaway Holiday Programme (BHP)

<b>BHP - Income</b>		
BHP - Ministry of Social Development	12,000	12,000



BHP - Acorn Foundation Funding	-	1,000
<b>Total BHP - Income</b>	<b>12,000</b>	<b>13,000</b>
<b>BHP Expenses</b>		
BHP - Breakaway Holiday Programme - Expenses	92	-
BHP - Bus Hire & Travel	1,843	-
BHP - Consumables (Course materials)	-	3,630
BHP - Entry & Activity Fees	2,583	-
BHP - General Expenses	26	-
BHP - Refreshments	158	-
BHP - Wages	10,553	10,546
<b>Total BHP Expenses</b>	<b>15,255</b>	<b>14,176</b>
<b>Total Breakaway Holiday Programme (BHP)</b>	<b>(3,255)</b>	<b>(1,176)</b>

DETAIL                      2018                      2017

#### 4. Youth at Risk (YAR)

<b>YAR Income</b>		
YAR - Ministry of Social Development	17,964	17,964
<b>Total YAR Income</b>	<b>17,964</b>	<b>17,964</b>
<b>YAR Expenses</b>		
YAR - Administration	2,260	2,260
YAR - Consumables (Course materials)	-	106
YAR - Wages	15,917	15,525
<b>Total YAR Expenses</b>	<b>18,177</b>	<b>17,891</b>
<b>Total Youth at Risk (YAR)</b>	<b>(213)</b>	<b>73</b>

DETAIL                      2018                      2017

#### 5. Mpowa

<b>Mpowa Income</b>		
Mpowa - Bay Trust	17,000	37,000
Mpowa - Creative Tauranga	1,792	1,000
Mpowa - Donation	200	500
Mpowa - Lottery Community	35,000	25,000
Mpowa - Mpowa Activity Fees	4	878
Mpowa - Mpowa - Funding	-	5,000
Mpowa - TECT	15,000	-
Mpowa - WBOP District Council	4,000	4,348
<b>Total Mpowa Income</b>	<b>72,996</b>	<b>73,726</b>
<b>Mpowa Expenses</b>		
Mpowa - Advertising	69	96
Mpowa - Administration	-	6,240
Mpowa - Cleaning	9	-
Mpowa - Computer Expenses	-	170



Mpowa - Consumables (Course materials)	441	-
Mpowa - Entry & Activity Fees	2,155	8,919
Mpowa - Youth Survey	-	2,507
Mpowa - Low Cost Assets	-	638
Mpowa - Management Fee	3,650	2,517
Mpowa - Photocopying & Stationary	55	686
Mpowa - Refreshments	635	588
Mpowa - Rent & Room Hire	6,240	-
Mpowa - Repairs & Maintenance	120	-
Mpowa - Resource Materials	114	919
Mpowa - Supervision/Mentoring	798	470
Mpowa - Subscriptions/Reg Fees	320	320
Mpowa - Telephone & Internet	963	269
Mpowa - Training	666	339
Mpowa - Travel	825	994
Mpowa - Uniforms	160	-
Mpowa - Wages	46,653	46,686
<b>Total Mpowa Expenses</b>	<b>63,874</b>	<b>72,358</b>
<b>Total Mpowa</b>	<b>9,122</b>	<b>1,368</b>
	<b>DETAIL</b>	<b>2018</b>
		<b>2017</b>

## 6. After School Programme (ASP)

### ASP Income

ASP - OSCAR Subsidy	4,515	11,370
ASP - Activity Fees	51,546	36,886
ASP - Ministry of Social Development (OSCAR)	10,000	12,125
<b>Total ASP Income</b>	<b>66,060</b>	<b>60,381</b>

### ASP Expenses

ASP - Advertising	-	880
ASP - Administration	6,606	4,400
ASP - Cleaning	-	250
ASP - Computer Expenses	1,278	376
ASP - Consumables (Course materials)	556	429
ASP - General Expenses	116	646
ASP - Gifts	-	73
ASP - Low Cost Assets	217	336
ASP - Photocopying & Stationary	51	433
ASP - Refreshments	2,030	2,289
ASP - Rent & Room Hire	2,000	2,000
ASP - Repairs & Maintenance	75	-
ASP - Resource Materials	251	210
ASP - Subscriptions	61	61
ASP - Telephone & Internet	122	980
ASP - Training	130	872



# Depreciation Schedule

## Katikati Community Centre

### For the year ended 31 December 2018

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
<b>Buildings</b>									
Leasehold Improvements - 2004	2,894	1,789	-	-	SL	3.00%	87	1,192	1,702
Leasehold Improvements - 2005	27,376	17,347	-	-	SL	3.00%	821	10,850	16,526
Building - 45 Beach Road	281,105	281,105	-	-	SL	0.00%	-	-	281,105
Westinghouse Dishwasher - 2018	800	-	800	-	SL	13.50%	9	9	791
Westinghouse Oven - 2018	1,206	-	1,206	-	SL	7.00%	7	7	1,199
Westinghouse Stove Top - 2018	825	-	825	-	SL	7.00%	5	5	820
Garage Renovation - 2018	50,745	-	50,745	-	SL	0.00%	-	-	50,745
<b>Total Buildings</b>	<b>364,951</b>	<b>300,241</b>	<b>53,576</b>	<b>-</b>			<b>929</b>	<b>12,063</b>	<b>352,888</b>
<b>Office Equipment</b>									
Ceiling Fans	565	28	-	-	DV	12.00%	3	540	25
Computer Workstation	660	61	-	-	DV	10.00%	6	605	55
Display Cabinet	2,385	-	-	-	DV	10.00%	-	2,385	-
Filing Cabinet	299	26	-	-	DV	10.00%	3	276	23
Filing Cabinet	176	26	-	-	DV	10.00%	3	153	23
Sidewalk Sign	565	77	-	-	SL	6.50%	37	525	40
Whiteboard	2,110	-	-	-	DV	24.00%	-	2,110	-
Data Projector	2,735	-	-	-	SL	15.50%	-	2,735	-
Laminator	999	-	-	-	SL	18.60%	-	999	-
Heat Pump	1,722	122	-	-	SL	10.00%	122	1,722	-
Photocopier	6,995	-	-	-	SL	36.00%	-	6,995	-
Computer Notebook	1,555	-	-	-	SL	48.00%	-	1,555	-
Computer Server	2,261	-	-	-	SL	40.00%	-	2,261	-
Computer Toshiba Notebook	1,300	-	-	-	SL	40.00%	-	1,300	-



Depreciation Schedule

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Panasonic Projector	995	-	-	-	SL	30.00%	-	995	-
Panasonic Projector	995	-	-	-	SL	30.00%	-	995	-
Calnar Cash Register	798	80	-	-	SL	40.00%	80	798	-
Photocopier- Toshiba	5,900	1,652	-	-	SL	36.00%	1,652	5,900	-
Eftpos Machine	850	68	-	-	SL	48.00%	68	850	-
Dell Optiplex Computers x 4	2,431	1,361	-	-	SL	48.00%	1,167	2,237	194
Projector - 2018	1,689	-	1,689	-	SL	17.50%	197	197	1,492
Sound System - 2018	2,818	-	2,818	-	SL	17.50%	329	329	2,490
Navigator Sign - 2018	2,200	-	2,200	-	SL	7.00%	90	90	2,110
<b>Total Office Equipment</b>	<b>43,003</b>	<b>3,501</b>	<b>6,707</b>	<b>-</b>			<b>3,756</b>	<b>36,551</b>	<b>6,452</b>
<b>Total</b>	<b>407,955</b>	<b>303,742</b>	<b>60,284</b>	<b>-</b>			<b>4,685</b>	<b>48,614</b>	<b>359,341</b>



