

2021 Performance Report

Katikati Community Centre
For the year ended 31 December 2021

Prepared by Our Accountant Limited

Contents

3	Directory
4	Entity Information
5	Statement of Service Performance
7	Auditors Report
10	Statement of Financial Performance
11	Statement of Changes in Equity
12	Statement of Financial Position
13	Statement of Cash Flows
14	Notes to the Performance Report
17	Income & Expenses Analysis and Schedules
25	Depreciation Schedule

Directory

Katikati Community Centre For the year ended 31 December 2021

Chairperson

Zinta Krumins

Secretary

Nicky Austin

Treasurer

Clive Lock

Manager

Pauli Surtees

Governance Board

Zinta Krumins
Nicky Austin
Clive Lock
Lucia Vallely
Chad Dick
Mike Williams

Chartered Accountant

Our Accountant Limited
Hamilton

Auditor

Daryl Boney
Invisible Office Chartered Accountants
Tauranga

Bankers

Westpac

Contact Details

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Entity Information

Katikati Community Centre For the year ended 31 December 2021

'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 five board members that constitutes our governance board, including three executive officer positions: chairman, secretary and treasurer.

Operational Structure

Katikati Community Resource Centre is run by a team of eight FTE 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, an after school programme supervisor, a Community Connector team leader, client information officer 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 2021

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

Outcomes

The Katikati Community Centre has been at the heart of the community for the past 27 years, servicing a small but rapidly growing, diverse population.

Katikati Community Centre is an information, support and activity centre linking our rural community with social and health services and a range of programmes and activities. These include after school and school holiday programmes, adult and community education classes, senior programmes, and engagement with youth. Our main services and programme outcomes are:

1. Information Advisory Services
 - Provide up-to-date, complete, and relevant information to the community with links to service providers, community support groups and health professionals.
2. Community Programmes
 - Increase the ability of families/whanau and individuals to meet their own personal and social needs thus improving the community health and wellbeing.
3. Children and Youth Services
 - Work with youth to improve life outcomes in the area of health, education and social outcomes resulting in young people feeling stronger, more connected to, and supported by their communities.
 - Provide after-school care and holiday programmes for working parents where children are encouraged to have a go at new activities to learn valuable social skills, the importance of helping others, build self-esteem and self-confidence.
4. Adult Education
 - Provide Tertiary Education funded courses that raise foundation skills, strengthen social cohesion and enhance the learners' ability to participate in society and economic life. The courses have a strong focus on digital literacy, Te Reo, NZ Sign Language and English as a second language.



Outputs

1. Information and Advisory Services	2021	2020
General information and advice provided in-person and on the phone	6832	6700
2. Community Programmes	2021	2020
Average number of people at the weekly Wise and Wonderful programme for seniors	28	25
Number of Antenatal courses offered	4	3
Total number of room bookings	1454 (user bookings) 2414 (all booking types)	2016 (all booking types)
Total room booking hours	6286 (user bookings) 11581 (all booking types)	7650 (all booking types)
Total community van enquiries	829	698
Total number of people engaged with Community Connector service	150	Nil
3. Children and Youth Services	2021	2020
Average daily number of children at school holiday programme	54 Annual average (31 January, 69 April, 74 July, 65 September)	27 January 0 April(Cancelled COVID) 58 July 68 September
Average daily number of children at after school care programme	20	22
Total number of youth engaged in Youth-at-risk counselling	20	12
Average daily number of youth attending sports-based breakaway programme	15	17
Total number of youth engaged in youth employment programme	48	Nil
4. Adult Education	2021	2020
Total number of TEC funded courses offered	39*	53 (included self-funded courses)
Total number of participants in TEC funded courses	329*	559 (included self-funded courses)

*ACE included self-funded courses in 2020, only TEC funded courses in 2021 (Board directive to cease self-funded courses).





Daryl Bonney

Chartered Accountant

INDEPENDENT AUDITOR'S REPORT

To the Members of Katikati Community Resource Centre Incorporated

Opinion

I have audited the accompanying performance report of Katikati Community Resource Centre Incorporated on pages 4 to 26, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 December 2021, the statement of financial position as at 31 December 2021, the statement of accounting policies and other explanatory information.

In my opinion:

- 1) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- 2) the performance report on pages 4 to 26 presents fairly, in all material respects:
 - a) the entity information for the year ended 31 December 2021;
 - b) the service performance for the year then ended; and
 - c) the financial position of Katikati Community Resource Centre Incorporated as at 31 December 2021, and its financial performance, and cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

Basis for Opinion

I conducted my audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of my report. I am independent of Katikati Community Resource Centre Incorporated in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other than in my capacity as auditor I have no relationship with, or interests in, Katikati Community Resource Centre Incorporated.

Members' Responsibility for the Performance Report

The Members are responsible on behalf of the entity for:

- 1) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- 2) the preparation and fair presentation of the performance report which comprises:
 - a) the entity information;
 - b) the statement of service performance; and

- c) the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- 3) for such internal control as the Members determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Members are responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Members either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report


My objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ), I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Members and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

I communicate with the Members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Daryl Bonney
Auditor / Fellow Chartered Accountant
Tauranga
17 May 2022

Statement of Financial Performance

Katikati Community Centre
For the year ended 31 December 2021

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

	NOTES	2021	2020
Revenue			
Government Grants/Contracts		320,301	209,694
Other Grants & Sponsorship		204,506	183,112
Programme Fees		290,798	121,642
Rental Income & Services		61,284	47,329
Donations		1,581	2,386
Interest, dividends and other investment revenue		3,197	3,307
Other revenue		-	113,578
Total Revenue		881,668	681,047
Expenses			
Operating and Programme Expenses		238,526	122,697
Wage Expenses		580,168	393,902
Total Expenses		818,694	516,599
Net Surplus/(Deficit) before Adjustments		62,973	164,448
Adjustments			
Depreciation & Loss on Sale		14,836	7,852
Total Adjustments		14,836	7,852
Surplus/(Deficit) for the Year		48,137	156,596

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 2021

	2021	2020
Equity		
Unrestricted Funds		
Opening Balance	550,105	458,039
Current Year Movements		
Current Year Earnings	48,137	156,596
Revaluation Reserve	(540)	470
Movements to/from reserves		
Asset Replacement Reserve - Building	(25,000)	(25,000)
Rangatahi Project Reserve - Transfer	27,780	(40,000)
Community Connector Reserve	(50,000)	-
Total Movements to/from reserves	(47,220)	(65,000)
Total Unrestricted Funds	550,482	550,105
Restricted Funds		
Opening Balance	65,000	-
Current Year Movements		
Asset Replacement - Reserve Fund - Building	25,000	25,000
Rangatahi Project - Reserve Fund	(27,780)	40,000
Community Connector Reserve	50,000	-
Total Restricted Funds	112,220	65,000
Total Equity	662,702	615,105



Statement of Financial Position

Katikati Community Centre
As at 31 December 2021

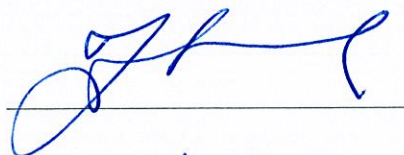
"What the entity owns" and "What the entity owes"

	NOTES	31 DEC 2021	31 DEC 2020
Assets			
Current Assets			
Bank accounts and cash	6	360,853	371,888
Accounts Receivable		27,096	24,433
Prepayments		10,251	-
Term Deposit		47,158	46,571
Total Current Assets		445,358	442,892
Non-Current Assets			
Property, Plant and Equipment		439,000	406,598
Investments		7,360	7,900
Total Non-Current Assets		446,360	414,498
Total Assets		891,718	857,390
Liabilities			
Current Liabilities			
Accounts Payables		43,209	40,481
GST Payable		10,840	32,491
Income in Advance		174,968	169,314
Total Current Liabilities		229,016	242,285
Total Liabilities		229,016	242,285
Total Assets less Total Liabilities (Net Assets)		662,702	615,105
Equity			
Accumulated funds		548,539	547,622
Revaluation Reserve		1,943	2,483
Asset Replacement - Building	7	50,000	25,000
Rangatahi Project Reserve	7	12,220	40,000
Community Connector Reserve	7	50,000	-
Total Equity		662,702	615,105

Signed for and on behalf of the board;

Manager

Chairman

Date: 11 July 2022

Date: 11/7/22

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 2021
Cash Basis

"How the entity has received and used cash"

	2021	2020
Cash Flows		
Operating Activities		
Grants, Contracts, Sponsorship and Donations	531,154	595,363
Programme Fees	283,970	121,579
Payments to suppliers and employees	(841,038)	(487,012)
Dividends and Interest received	1,419	2,493
Rent Income and Services	61,285	47,329
Net Cash Flows from Operating Activities	36,790	279,752
Investing Activities		
Proceeds from sale of investments	-	21
Payment for property, plant and equipment	(47,238)	(20,148)
Net Cash Flows from Investing Activities	(47,238)	(20,127)
Financing Activities		
Other cash items from financing activities	-	-
Net Cash Flows from Financing Activities	-	-
Net Cash Flows	(10,448)	259,625

Cash and Cash Equivalents

	2021	2020
Cash and cash equivalents at beginning of period		
Cash and cash equivalents at beginning of period	418,459	158,834
Total Cash and cash equivalents at beginning of period	418,459	158,834
Cash and cash equivalents at end of period		
Cash and cash equivalents at end of period	408,011	418,459
Total Cash and cash equivalents at end of period	408,011	418,459
Net Cash flows	(10,448)	259,625

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 2021

'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 Market Value as at Balance Date each year. See "Changes in Accounting Policies" below.
- **Property, Plant & Equipment:** Property, plant 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.

2. Commitments

The Katikati Community Centre did not have any capital commitments at year end (2020: Nil).

3. Contingent Liabilities

The Centre buildings are sited on land currently under the jurisdiction of Land Information New Zealand (LINZ) pending the settlement of a Treaty of Waitangi claim. Negotiations for a lease agreement are currently underway with LINZ (2020: Nil).

4. Related Party Transactions

There were no related party transactions during the year.



5. Room Rental and Administration - Internal Programmes

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

Programme	Administration	2021	2020
Adult & Community Education (ACE)	5,793		
Youth at Risk (YAR)	1,803		
Breakaway Holiday Programme (BHP)	873		
Community Connector (CC)	19,200		
Youth Employment Programme (YEP)	8,609		
After School Programme (ASP)	3,432		
School Holiday Programme (SHP)	6,950		
Total	\$46,660		

6. Cash at Bank

Cheque Account - 00	9,161	30,129
Katikids - 01	7,253	16,952
YAR - 02	8,211	10,795
Savings - 03	178,926	-
SHP - 04	58	17,340
Assets - 05	156,695	291,486
MPOWA - 06	57	4,434
Staff Account - 09	566	751
Total Cash at Bank	360,927	371,888



	2021	2020
7. Restricted Funds		
Asset Replacement Reserve		
Opening Balance	25,000	-
Movement for the year	25,000	25,000
Total Asset Replacement Reserve	50,000	25,000
Rangitahi Project Reserve		
Opening Balance	40,000	-
Movement for the year	(27,780)	40,000
Total Rangitahi Project Reserve	12,220	40,000
Community Connector Reserve		
Movement for the year	50,000	-
Total Community Connector Reserve	50,000	-
Restricted Funds - Closing Balance	112,220	65,000

Asset Replacement Reserve:

The Assets Replacement Reserve are funds earmarked from the current year surplus that the Board has earmarked so if major asset replacement is required in the future they are in a position to utilise these funds.

Rangitahi Project Reserve:

The Rangitahi Project Reserve are funds earmarked from the current year surplus that the Board has put aside for expending in the Rangitahi programme in the future. During the 2021 year the Centre purchased a van using the funds in the Rangitahi Project Reserve.

Community Connector Reserve:

The Community Connector Reserve are funds earmarked from the current year surplus that the Board has earmarked for future expenditure in the Community Connector programme.



Income & Expenses Analysis and Schedules

Katikati Community Centre
For the year ended 31 December 2021

	DETAIL	2021	2020
Income & Expenses Analysis			
Income			
Operating & Project	1	342,222	367,721
Breakaway Holiday Programme (BHP)	3	12,471	12,571
School Holiday Programme (SHP)	2	99,284	93,168
Youth at Risk (YAR)	4	25,756	19,268
Youth Employment Programme (YEP)	5	70,685	5,000
After School Programme (ASP)	6	49,025	56,873
Adult & Community Education (ACE)	7	82,755	64,011
Community Education Self Funded (CE)	8	-	17,635
Community Connector (CC)	9	173,603	40,000
Total Income		855,802	676,247
Programme Expenses			
Operating & Project	1	338,333	247,410
School Holiday Programme (SHP)	2	103,252	78,881
Breakaway Holiday Programme (BHP)	3	8,679	12,553
Youth at Risk (YAR)	4	20,890	18,402
Youth Employment Programme (YEP)	5	69,751	2,560
After School Programme (ASP)	6	67,853	67,743
Adult & Community Education (ACE)	7	64,432	50,612
Community Education Self Funded (CE)	8	-	26,508
Community Connector (CC)	9	119,638	7,131
Total Programme Expenses		792,828	511,799
Total Income & Expenses Analysis		62,973	164,448



	DETAIL	2021	2020
1. Operating & Projects			
Operating & Projects Income			
Rent Received		61,231	47,281
Brochure Advertising		(120)	(120)
Donations Received		1,081	2,286
Katikati Taiao - Wages Oncharged		60,502	10,275
Katikati Taiao - Management Fee		2,203	2,830
Lottery Community Grant		40,000	40,000
MSD - Info & Advice		7,410	9,093
Bay Trust Grant		35,000	30,000
COGS Grant		8,000	8,000
NZ Community Trust Grant		5,848	-
TECT Community Development		44,000	35,000
WBOP District Council		34,105	34,633
Grassroots Trust		3,722	7,476
Other Grants		21,816	16,903
Photocopying		173	168
Wise & Wonderful Income		2,615	-
Welcoming Communities - Income		4,024	7,000
Yoga Income		7,414	12
Interest Received		1,064	2,168
Dividends Received		355	325
Other Income		1,778	815
Covid-19 Subsidy		-	113,578
Total Operating & Projects Income		342,222	367,721
Operating & Projects Expenses			
ACC Levies		1,273	974
Advertising		5,122	2,779
Annual General Meeting Expenses		31	128
Audit Fees		4,190	900
Bad Debts		630	(146)
Bank Fees		82	44
Cleaning		5,499	5,557
Computer Expenses		3,866	4,045
Consulting & Accounting		7,716	6,943
Electricity		3,096	2,439
Enrolmy Credit Card (Stripe) Fee A/c		1,056	840
General Expenses		66	(11)
Gifts & Vouchers		461	154
Governance Expenses		5,219	4,171
Health & Safety Costs		137	17
Insurance		4,438	3,769
Legal expenses		7,844	60



Low Cost Assets	6,429	349
Marketing	2,795	217
Office Expenses	160	-
Photocopier monthly charge	991	574
Printing & Stationery	1,298	748
Refreshments	1,996	1,045
Repairs and Maintenance	8,091	8,830
Resource Materials	50	51
Security	420	1,209
Telephone & Internet (306)	760	1,252
Supervision/Mentoring	-	86
Training	752	543
Travel	1,566	364
Volunteer	87	-
Staff Expenses	9,085	712
Subscriptions (318)	383	257
Welcoming Communities - Expenses	8,127	333
Wise & Wonderful Expenses	1,335	-
Yoga Expenses	6,537	(12)
Wages	283,405	211,564
Charges to Internal Programmes	(46,660)	(13,375)
Total Operating & Projects Expenses	338,333	247,410
Total Operating & Projects	3,889	120,311
	DETAIL	
	2021	2020

2. School Holiday Programme (SHP)

SHP Income		
SHP - OSCAR Subsidies	1,187	1,961
SHP - Activity Fees	52,852	35,915
SHP - Creative Bay of Plenty	-	4,000
SHP - Acorn Foundation	12,500	10,000
SHP - Sky City Hamilton Community Trust	-	5,000
SHP - Ministry of Social Development (OSCAR)	32,445	36,191
SHP - Donations	300	100
Total SHP Income	99,284	93,168
SHP Expenses		
SHP - Advertising	3,361	1,567
SHP - Administration	6,950	-
SHP - Bus Hire & Travel	7,483	3,471
SHP - Cleaning	9	-
SHP - Consumables	1,234	1,515
SHP - Computer Expenses	466	664
SHP - Entry & Activity Fees	8,947	5,941
SHP - Gifts	-	12



SHP - Photocopying & Stationary	1,430	1,657
SHP - Refreshments	409	156
SHP - Rent & Room Hire	3,380	3,581
SHP - Resource Materials	200	172
SHP - Telephone & Internet	725	1,044
SHP - Training	41	115
SHP - Tutor Fees & Travel	1,719	1,145
SHP - Wages	66,899	57,842
Total SHP Expenses	103,252	78,881
Total School Holiday Programme (SHP)	(3,968)	14,287
	DETAIL	2021
		2020

3. Breakaway Holiday Programme (BHP)

BHP - Income		
BHP - Breakaway Holiday Programme - Income	-	100
BHP - Ministry of Social Development	12,471	12,471
Total BHP - Income	12,471	12,571
BHP Expenses		
BHP - Advertising	158	1,525
BHP - Bus Hire & Travel	1,533	856
BHP - Administration	873	-
BHP - Consumables	5	41
BHP - Entry & Activity Fees	248	404
BHP - Photocopying & Stationary	3	-
BHP - Refreshments	82	-
BHP - Tutor Fees	80	-
BHP - Wages	5,698	9,727
Total BHP Expenses	8,679	12,553
Total Breakaway Holiday Programme (BHP)	3,792	18
	DETAIL	2021
		2020

4. Youth at Risk (YAR)

YAR Income		
YAR - Ministry of Social Development	25,756	19,268
Total YAR Income	25,756	19,268
YAR Expenses		
YAR - Youth at Risk - Expenses	15	-
YAR - Advertising	378	-
YAR - Administration	1,803	1,800
YAR - Computer Expenses	391	74
YAR - Consumables	-	19
YAR - Photocopying & Stationary	125	12



YAR - Refreshments	23	-
YAR - Rent & Room Hire	-	1,395
YAR - Supervision/Mentoring	855	810
YAR - Telephone & Internet	680	239
YAR - Training	50	571
YAR - Wages	16,570	13,482
Total YAR Expenses	20,890	18,402
Total Youth at Risk (YAR)	4,866	866
	DETAIL	2021
		2020

5. Youth Employment Programme (YEP)

YEP Income		
YEP - Income	67,785	-
YEP - Donation	200	-
YEP - Funding	2,700	5,000
Total YEP Income	70,685	5,000
YEP Expenses		
YEP - Advertising	1,890	-
YEP - Computer Expenses	122	67
YEP - Consumables	47	-
YEP - Entry & Activity Fees	4,432	-
YEP - Motor Vehicle Expenses	992	-
YEP - Management Fee	8,609	-
YEP - Photocopying & Stationary	142	-
YEP - Refreshments	745	-
YEP - Resource Materials	1,309	-
YEP - Recruitment	17	420
YEP - Telephone & Internet	769	805
YEP - Training	1,043	810
YEP - Travel	627	273
YEP - Uniforms	39	-
Mpowa - Wages	48,969	185
Total YEP Expenses	69,751	2,560
Total Youth Employment Programme (YEP)	934	2,440
	DETAIL	2021
		2020

6. After School Programme (ASP)

ASP Income		
ASP - OSCAR Subsidy	370	575
ASP - Activity Fees	32,981	38,382
ASP - Ministry of Social Development (OSCAR)	15,675	17,915
Total ASP Income	49,025	56,873



	DETAIL	2021	2020
ASP Expenses			
ASP - Advertising		1,550	447
ASP - Administration		3,432	-
ASP - Computer Expenses		433	664
ASP - Consumables		144	368
ASP - Gifts		489	63
ASP - Low Cost Assets		-	750
ASP - Photocopying & Stationary		35	106
ASP - Refreshments		1,522	2,033
ASP - Rent & Room Hire		2,000	2,000
ASP - Resource Materials		233	91
ASP - Subscriptions		61	61
ASP - Telephone & Internet		90	113
ASP - Training		189	264
ASP - Uniforms		395	-
ASP - Wages		57,280	60,785
Total ASP Expenses		67,853	67,743
Total After School Programme (ASP)		(18,828)	(10,870)
	DETAIL	2021	2020

7. Adult & Community Education - (ACE)

ACE Income			
ACE - Adult & Community Education - Income		162	1,078
ACE - Adult & Community Education Fees		7,936	3,139
ACE - BOP District Health Board - Antenatal		3,506	5,306
ACE - TEC Funding		71,150	54,488
Total ACE Income		82,755	64,011
ACE Expenses			
ACE - Advertising		1,837	4,042
ACE - Administration		5,793	84
ACE - Computer Expenses		422	246
ACE - Consumables		427	-
ACE - Antenatal Expenses		3,012	2,174
ACE - Photocopying & Stationary		123	125
ACE - Refreshments		396	6
ACE - Rent & Room Hire		829	3,060
ACE - Subscriptions		348	-
ACE - Telephone & Internet		639	522
ACE - Training		83	17
ACE - Travel		2,616	880
ACE - Tutor Fees		8,261	5,720
ACE - Wages		39,645	33,737
Total ACE Expenses		64,432	50,612
Total Adult & Community Education - (ACE)		18,323	13,399



	DETAIL	2021	2020
8. Community Education Self Funded (CE)			
CE Income			
CE - Community Education Self Funded - Income	-		121
CE - Community Education Self Funded Fees	-		4,000
CE - Community Education Yoga Self Funded - Income	-		11,891
CE - Wise & Wonderful - Income	-		1,623
Total CE Income	-		17,635
CE Expenses			
CE - Advertising	-		3,417
CE - Consumables	-		157
CE - Photocopying & Stationary	-		125
CE - Rent & Room Hire	-		1,000
CE - Telephone & Internet	-		522
CE - Travel	-		335
CE - Tutor Fees	-		2,040
CE - Community Education Yoga Self Funded - expenses	-		10,141
CE - Wise & Wonderful - expense	-		2,602
CE - Wages	-		6,168
Total CE Expenses	-		26,508
Total Community Education Self Funded (CE)	-		(8,873)
	DETAIL	2021	2020

9. Community Connector (CC)

CC - Income			
CC - MSD Funding	140,000		40,000
CC - Family/Whanau Funding (MSD)	26,088		-
CC - Community Breakfast Funding	7,515		-
Total CC - Income	173,603		40,000
CC - Expenses			
CC - Community Connector - Expenses	216		1,469
CC - Advertising	2,310		-
CC - Administration/Management Fee	19,200		4,800
CC - Consumables	5		-
CC - Computer Expenses	852		67
CC - Family/Whanau Funding	26,175		-
CC - Community Breakfast expenses	3,144		-
CC - General Expenses	44		-
CC - Photocopying & Stationery	352		-
CC - Recruitment	19		383
CC - Rent & Room Hire	525		-
CC - Resource Materials	37		-
CC - Telephone & Internet	1,077		-





	DETAIL	2021	2020
CC - Training		142	-
CC - Travel		2,431	-
CC - Uniform		78	-
CC - Wages		63,033	412
Total CC - Expenses		119,638	7,131
Total Community Connector (CC)		53,965	32,869



Depreciation Schedule

Katikati Community Centre

For the year ended 31 December 2021

NAME	COST	OPENING VALUE	PURCHASES	SALE PRICE	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Buildings									
Leasehold Improvements - 2004	2,894	1,529	-	-	SL	3.00%	87	1,452	1,442
Leasehold Improvements - 2005	27,376	14,883	-	-	SL	3.00%	821	13,314	14,062
Building - 45 Beach Road	281,105	281,105	-	-	SL	0.00%	-	-	281,105
Garage Renovation - 2018	50,745	50,745	-	-	SL	0.00%	-	-	50,745
Kitchen - 2019	15,589	15,589	-	-	SL	0.00%	-	-	15,589
Total Buildings	377,709	363,851	-	-			908	14,766	362,943
Office Equipment									
Ceiling Fans	565	19	-	-	DV	12.00%	2	548	17
Computer Workstation	660	44	-	-	DV	10.00%	-	-	-
Filing Cabinet	299	19	-	-	DV	10.00%	2	282	17
Sidewalk Sign	565	-	-	-	SL	6.50%	-	565	-
Whiteboard	2,110	-	-	-	DV	24.00%	-	2,110	-
Laminator	999	-	-	-	SL	18.60%	-	999	-
Heat Pump	1,722	-	-	-	SL	10.00%	-	1,722	-
Computer Notebook	1,555	-	-	-	SL	48.00%	-	-	-
Panasonic Projector	995	-	-	-	SL	30.00%	-	995	-
Panasonic Projector	995	-	-	-	SL	30.00%	-	995	-
Calnar Cash Register	798	-	-	-	SL	40.00%	-	798	-
Photocopier - Toshiba	5,900	-	-	-	SL	36.00%	-	5,900	-
Eftpos Machine	850	-	-	-	SL	48.00%	-	850	-
Dell Optiplex Computers x 4	2,431	-	-	-	SL	48.00%	-	-	-
Projector - 2018	1,689	901	-	-	SL	17.50%	296	1,084	605
Sound System - 2018	2,818	1,503	-	-	SL	17.50%	493	1,808	1,010



Depreciation Schedule



NAME	COST	OPENING VALUE	PURCHASES	SALE PRICE	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Navigator Sign - 2018	2,200	1,802	-	-	SL	7.00%	154	552	1,648
Westinghouse Dishwasher - 2018	800	575	-	-	SL	13.50%	108	333	467
Westinghouse Oven - 2018	1,206	1,030	-	-	SL	7.00%	84	260	946
Westinghouse Stove Top - 2018	825	705	-	-	SL	7.00%	58	178	647
Produce Trolley	610	445	-	-	SL	13.50%	82	247	363
Toshiba Inverter Heat pump	3,103	2,534	-	-	SL	10.00%	310	879	2,224
Omega 60cm Ceramic Top	390	343	-	-	SL	7.00%	27	75	315
Omega wall oven SS	565	496	-	-	SL	7.00%	40	109	456
Schwan Instant hot filtered kitchen tap	955	838	-	-	SL	7.00%	67	184	771
Fisher & Paykel Double Dishdraw st/st	1,547	1,199	-	-	SL	13.50%	209	557	990
IT Upgrade - 2019	16,189	11,089	-	-	SL	21.00%	3,400	8,499	7,690
Wireless Microphone	303	190	-	-	SL	30.00%	91	205	99
Haier Refrigerator/freezer	382	326	-	-	SL	13.50%	52	107	274
Logitech Group Video Conference System	1,635	1,254	-	-	SL	40.00%	654	1,036	600
Fridge Freezer	869	800	-	-	SL	13.50%	117	186	683
TV screen	1,095	876	-	-	SL	40.00%	438	657	438
TV screen	1,095	876	-	-	SL	40.00%	438	657	438
TV screen	1,095	876	-	-	SL	40.00%	438	657	438
Security Alarm System	2,149	2,100	-	-	SL	13.50%	290	338	1,810
Office Furniture - Nov-20	6,496	6,382	-	-	SL	10.50%	682	796	5,700
Inspiron 15 Laptop computer - ACE	817	789	-	-	SL	40.00%	327	354	463
Inspiron 15 Laptop computer - ACE	817	789	-	-	SL	40.00%	327	354	463
Inspiron 15 Laptop computer - Admin Youth	817	789	-	-	SL	40.00%	327	354	463
Inspiron 15 Laptop computer - Child & Youth	817	789	-	-	SL	40.00%	327	354	463
Inspiron 15 Laptop computer - Community Connector	817	789	-	-	SL	40.00%	327	354	463
Inspiron 15 Laptop computer - SHP	817	789	-	-	SL	40.00%	327	354	463



Depreciation Schedule



NAME	COST	OPENING VALUE	PURCHASES	SALE PRICE	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Inspiron 15 Laptop computer - YAR	817	789	-	-	SL	40.00%	327	354	463
Lenovo V15-ILL Business Laptop 15.6" Computer- YEP	997	-	997	-	SL	40.00%	366	366	632
Toshiba E Studio 2515AC Photocopier	5,995	-	5,995	-	SL	40.00%	1,199	1,199	4,796
Lenovo 14" Touchscreen Yoga 7i Laptop Computer	1,564	-	1,564	-	SL	40.00%	209	209	1,356
Dell Latitude Laptop - Reception (Sept-21)	1,408	-	1,408	-	SL	40.00%	188	188	1,220
Dell Latitude Laptop (Sept-21)	1,408	-	1,408	-	SL	40.00%	188	188	1,220
Haier Vertical Freezer	1,086	-	1,086	-	SL	17.50%	48	48	1,039
Total Office Equipment	86,633	42,747	12,458	-			13,014	39,841	42,146
Vehicles at Cost									
2017 Toyota Hiace	34,780	-	34,780	-	DV	30.00%	870	870	33,911
Total Vehicles at Cost	34,780	-	34,780	-			870	870	33,911
Total	499,122	406,598	47,238	-			14,792	55,477	439,000



