

2022 Performance Report

Katikati Community Centre
For the year ended 31 December 2022

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Directory

Katikati Community Centre For the year ended 31 December 2022

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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Website: www.katikaticommunity.nz
Facebook: www.facebook.com/katikaticommunity/

Entity Information

Katikati Community Centre For the year ended 31 December 2022

'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 employs over 20 casual staff to assist with the delivery of its programmes.

The Poutama Pathways to employment programme is run by four FTE paid employees and one part-time employee. These are:- a Team Leader, a Careers Coach, a Youth Employment Coach, a Youth Development Coach and a Youth Activities Connector.

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 2022

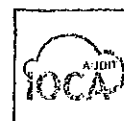
'What we do?' and 'When did we do it?'

Description of Entity's Outcomes

The Katikati Community Centre has been at the heart of the community for the past 28 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 areas 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	2022	2021
General information and advice provided in-person and on the phone	9,363	6,832
2. Community Programmes	2022	2021
Average number of people at the weekly Wise and Wonderful programme for seniors	27	28
Number of Antenatal courses offered	2	4
Total number of room bookings (external user bookings)	1,248	1,454
Total room booking hours (external user bookings)	10,511	6,286
Total community van enquiries	1,490	829
Total number of people engaged with Community Connector service	409	150
3. Children and Youth Services	2022	2021
Average daily number of children at school holiday programme	50	54
Average daily number of children at after school care programme	12	20
Total number of youth engaged in Youth-at-risk counselling	62	20
Average daily number of youth attending sports-based breakaway programme	11	15
Total number of youth engaged in youth employment programme	9	48
4. Adult Education	2022	2021
Total number of TEC funded courses offered	26	39
Total number of participants in TEC funded courses	151	329



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 2022, the statement of financial position as at 31 December 2022, 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 2022;
 - b) the service performance for the year then ended; and
 - c) the financial position of Katikati Community Resource Centre Incorporated as at 31 December 2022, 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
09 May 2023

Statement of Financial Performance

Katikati Community Centre
For the year ended 31 December 2022

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

	NOTES	2022	2021
Revenue			
Government Grants/Contracts		210,568	320,301
Other Grants & Sponsorship		77,368	204,506
Programme Fees		58,436	290,798
Rental Income & Services		20,729	61,284
Donations		590	1,581
Interest, dividends and other investment revenue		7,059	3,197
Total Revenue		374,751	881,667
Expenses			
Operating and Programme Expenses		166,328	238,526
Wage Expenses		296,920	580,168
Total Expenses		463,248	818,694
Net Surplus/(Deficit) before Adjustments		(88,497)	62,973
Adjustments			
Depreciation & Loss on Sale		-	14,836
Total Adjustments		-	14,836
Surplus/(Deficit) for the Year		(88,497)	48,137

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 2022

	2022	2021
Equity		
Unrestricted Funds		
Opening Balance	550,482	550,105
Current Year Movements		
Current Year Earnings	(88,497)	48,137
Revaluation Reserve	(1,390)	(540)
Movements to/from reserves		
Asset Replacement Reserve - Building	50,000	(25,000)
Rangatahi Project Reserve - Transfer	12,220	27,780
Community Connector Reserve	50,000	(50,000)
Total Movements to/from reserves	112,220	(47,220)
Total Unrestricted Funds	572,814	550,482
Restricted Funds		
Opening Balance	112,220	65,000
Current Year Movements		
Asset Replacement - Reserve Fund - Building	(50,000)	25,000
Rangatahi Project - Reserve Fund	(12,220)	(27,780)
Community Connector Reserve	(50,000)	50,000
Total Restricted Funds	-	112,220
Total Equity	572,814	662,702



Statement of Financial Position

Katikati Community Centre

As at 31 December 2022

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

	NOTES	31 DEC 2022	31 DEC 2021
Assets			
Current Assets			
Bank accounts and cash	6	10,321	360,853
Accounts Receivable		-	27,096
Prepayments		-	10,251
Term Deposit		-	47,158
GST Receivable		1,007	-
Total Current Assets		11,328	445,358
Non-Current Assets			
Property, Plant and Equipment		-	439,000
Investments		-	7,360
Total Non-Current Assets		-	446,360
Total Assets		11,328	891,718
Liabilities			
Current Liabilities			
Accounts Payables		7,839	43,209
GST Payable		-	10,840
Income in Advance		-	174,968
Total Current Liabilities		7,839	229,016
Total Liabilities		7,839	229,016
Total Assets less Total Liabilities (Net Assets)		3,489	662,702
Equity			
Accumulated funds		572,261	548,539
Revaluation Reserve		553	1,943
Restricted Reserves		-	112,220
Distribution - Katikati Community Centre Charitable Trust		(569,325)	-
Total Equity		3,489	662,702

Signed for and on behalf of the board;

Manager

Chairman




Date:

Date:

8/6/23

8/6/23

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 2022
Cash Basis

"How the entity has received and used cash"

	2022	2021
Cash Flows		
Operating Activities		
Grants, Contracts, Sponsorship and Donations	145,663	531,154
Programme Fees	58,436	283,970
Payments to suppliers and employees	(510,465)	(841,038)
Dividends and Interest received	2,050	1,419
Rent Income and Services	20,729	61,285
Net Cash Flows from Operating Activities	(283,587)	36,790
Investing Activities		
Proceeds from sale of Investments	-	21
Payment for property, plant and equipment	(4,350)	(47,238)
Cash distributed to Trust	(109,826)	-
Net Cash Flows from Investing Activities	(114,176)	(47,217)
Financing Activities		
Other cash items from financing activities	-	-
Net Cash Flows from Financing Activities	-	-
Net Cash Flows	(397,763)	(10,427)
	2022	2021
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period		
Cash and cash equivalents at beginning of period	408,011	418,459
Total Cash and cash equivalents at beginning of period	408,011	418,459
Cash and cash equivalents at end of period		
Cash and cash equivalents at end of period	10,248	408,011
Total Cash and cash equivalents at end of period	10,248	408,011
Net Cash flows	(397,763)	(10,448)

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 2022

'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
Adult & Community Education (ACE)	6,537
Youth at Risk (YAR)	2,722
Breakaway Holiday Programme (BHP)	943
Community Connector (CC)	19,133
Youth Employment Programme (YEP)	2,250
After School Programme (ASP)	2,820
School Holiday Programme (SHP)	7,257
Total	\$41,664

	2022	2021
6. Cash at Bank		
Cheque Account - 00	10,314	9,161
Katikids - 01	7	7,253
YAR - 02	-	8,211
Savings - 03	-	178,926
SHP - 04	-	58
Assets - 05	-	156,695
MPOWA - 06	-	57
Staff Account - 09	-	566
Total Cash at Bank	10,321	360,927

After balance date all funds held by the Society have been transferred to the Trust being the final step towards dissolving the Society and moving on under the Trust structure.



	2022	2021
7. Restricted Funds		
Asset Replacement Reserve		
Opening Balance	50,000	25,000
Movement for the year	(50,000)	25,000
Total Asset Replacement Reserve	-	50,000
Rangitahi Project Reserve		
Opening Balance	12,220	40,000
Movement for the year	(12,220)	(27,780)
Total Rangitahi Project Reserve	-	12,220
Community Connector Reserve		
Opening Balance	50,000	-
Movement for the year	(50,000)	50,000
Total Community Connector Reserve	-	50,000
Restricted Funds - Closing Balance	-	112,220

Restricted Funds

As the Katikati Community Centre Incorporated Society has made the decision to wind down and distribute its net assets to the Katikati Community Centre Charitable Trust, the Restricted Funds have been reallocated to Retained Earnings. This allows the total net assets to be distributed to the funds to the Katikati Community Centre Charitable Trust.



Income & Expenses Analysis and Schedules

Katikati Community Centre
For the year ended 31 December 2022

	DETAIL	2022	2021
Income & Expenses Analysis			
Income			
Operating & Project	1	96,989	342,222
Breakaway Holiday Programme (BHP)	3	6,287	12,471
School Holiday Programme (SHP)	2	48,383	99,284
Youth at Risk (YAR)	4	18,147	25,756
Youth Employment Programme (YEP)	5	15,000	70,685
After School Programme (ASP)	6	18,805	49,025
Adult & Community Education (ACE)	7	43,583	82,755
Community Connector (CC)	9	127,557	173,603
Total Income		374,751	855,801
Programme Expenses			
Operating & Project	1	180,270	338,333
School Holiday Programme (SHP)	2	47,705	103,252
Breakaway Holiday Programme (BHP)	3	1,943	8,679
Youth at Risk (YAR)	4	10,538	20,890
Youth Employment Programme (YEP)	5	63,143	69,751
After School Programme (ASP)	6	22,126	67,853
Adult & Community Education (ACE)	7	28,867	64,432
Community Connector (CC)	9	108,552	119,638
Total Programme Expenses		463,143	792,828
Total Income & Expenses Analysis		(88,392)	62,973



	DETAIL	2022	2021
1. Operating & Projects			
Operating & Projects Income			
Rent Received		20,601	61,231
Brochure Advertising		-	(120)
Donations Received		161	1,081
Katikati Taiao - Wages Oncharged		-	60,502
Katikati Taiao - Management Fee		-	2,203
Lottery Community Grant		15,000	40,000
MSD - Info & Advice		-	7,410
Bay Trust Grant		8,750	35,000
COGS Grant		4,000	8,000
NZ Community Trust Grant		-	5,848
TECT Community Development		23,500	44,000
WBOP District Council		23,508	34,105
Grassroots Trust		4,732	3,722
Other Grants		(11,000)	21,816
Photocopying		129	173
Wise & Wonderful Income		549	2,615
Welcoming Communities - Income		-	4,024
Yoga Income		-	7,414
Interest Received		965	1,064
Dividends Received		1,085	355
Other Income		5,009	1,778
Total Operating & Projects Income		96,989	342,222
Operating & Projects Expenses			
ACC Levies		1,956	1,273
Advertising		305	5,122
Annual General Meeting Expenses		-	31
Audit Fees		7,797	4,190
Bad Debts		781	630
Bank Fees		(20)	82
Cleaning		3,077	5,499
Computer Expenses		2,420	3,866
Consulting & Accounting		26,865	7,716
Electricity		872	3,096
Enrolmy Credit Card (Stripe) Fee A/c		1,554	1,056
General Expenses		5	66
Gifts & Vouchers		58	461
Governance Expenses		1,184	5,219
Health & Safety Costs		594	137
Insurance		3,948	4,438
Legal expenses		11,974	7,844
Low Cost Assets		-	6,429



Marketing	3,554	2,795
Office Expenses	-	160
Photocopier monthly charge	205	991
Printing & Stationery	912	1,298
Refreshments	573	1,996
Repairs and Maintenance	5,740	8,091
Resource Materials	-	50
Security	373	420
Telephone & Internet (306)	2,252	760
Training	582	752
Travel	1,179	1,566
Volunteer	-	87
Staff Expenses	55	9,085
Subscriptions (318)	69	383
Welcoming Communities - Expenses	-	8,127
Wise & Wonderful Expenses	319	1,335
Yoga Expenses	425	6,537
Wages	142,325	283,405
Charges to Internal Programmes	(41,664)	(46,660)
Total Operating & Projects Expenses	180,270	338,333
Total Operating & Projects	(83,281)	3,889
	DETAIL	
	2022	2021

2. School Holiday Programme (SHP)

SHP Income		
SHP - School Holiday Programme - Income	(122)	-
SHP - OSCAR Subsidies	270	1,187
SHP - Activity Fees	31,584	52,852
SHP - Acorn Foundation	-	12,500
SHP - Ministry of Social Development (OSCAR)	16,223	32,445
SHP - Donations	430	300
Total SHP Income	48,383	99,284
SHP Expenses		
SHP - Advertising	1,396	3,361
SHP - Administration	7,257	6,950
SHP - Bus Hire & Travel	2,372	7,483
SHP - Cleaning	-	9
SHP - Consumables	817	1,234
SHP - Computer Expenses	217	466
SHP - Entry & Activity Fees	3,811	8,947
SHP - Photocopying & Stationary	503	1,430
SHP - Refreshments	141	409
SHP - Rent & Room Hire	-	3,380
SHP - Resource Materials	17	200



SHP - Telephone & Internet	-	725
SHP - Training	207	41
SHP - Tutor Fees & Travel	300	1,719
SHP - Wages	30,668	66,899
Total SHP Expenses	47,705	103,252
Total School Holiday Programme (SHP)	678	(3,968)

DETAIL	2022	2021
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3. Breakaway Holiday Programme (BHP)

BHP - Income		
BHP - Ministry of Social Development	6,287	12,471
Total BHP - Income	6,287	12,471

BHP Expenses		
BHP - Advertising	198	158
BHP - Bus Hire & Travel	349	1,533
BHP - Administration	943	873
BHP - Consumables	-	5
BHP - Entry & Activity Fees	-	248
BHP - Photocopying & Stationary	-	3
BHP - Refreshments	-	82
BHP - Tutor Fees	-	80
BHP - Wages	453	5,698
Total BHP Expenses	1,943	8,679
Total Breakaway Holiday Programme (BHP)	4,344	3,792

DETAIL	2022	2021
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4. Youth at Risk (YAR)

YAR Income		
YAR - Youth at Risk - Income	1,667	-
YAR - Ministry of Social Development	16,481	25,756
Total YAR Income	18,147	25,756

YAR Expenses		
YAR - Youth at Risk - Expenses	-	15
YAR - Advertising	-	378
YAR - Administration	2,722	1,803
YAR - Computer Expenses	-	391
YAR - Consumables	22	-
YAR - Photocopying & Stationary	11	125
YAR - Refreshments	9	23
YAR - Supervision/Mentoring	480	855
YAR - Subscriptions	144	-
YAR - Telephone & Internet	78	680



YAR - Training	-	50
YAR - Travel	44	-
YAR - Wages	7,028	16,570
Total YAR Expenses	10,538	20,890
Total Youth at Risk (YAR)	7,609	4,866
	DETAIL	
	2022	2021

5. Youth Employment Programme (YEP)

YEP Income		
YEP - Income	-	67,785
YEP - Donatlon	-	200
YEP - Funding	15,000	2,700
Total YEP Income	15,000	70,685
YEP Expenses		
YEP - Advertising	198	1,890
YEP - Administration	2,250	-
YEP - Cleaning	88	-
YEP - Computer Expenses	-	122
YEP - Consumables	-	47
YEP - Entry & Activity Fees	-	4,432
YEP - General Expenses	834	-
YEP - Gifts	427	-
YEP - Insurance	2,105	-
YEP - Low Cost Assets	1,596	-
YEP - Motor Vehicle Expenses	191	992
YEP - Management Fee	-	8,609
YEP - Photocopying & Stationary	93	142
YEP - Refreshments	138	745
YEP - Rent & Room Hire	22,751	-
YEP - Repairs & Maintenance	986	-
YEP - Resource Materials	8	1,309
YEP - Recruitment	-	17
YEP - Subscriptions/Reg Fees	526	-
YEP - Telephone & Internet	601	769
YEP - Training	-	1,043
YEP - Travel	112	627
YEP - Tutor Fees	1,434	-
YEP - Uniforms	-	39
Mpowa - Wages	28,806	48,969
Total YEP Expenses	63,143	69,751
Total Youth Employment Programme (YEP)	(48,143)	934



	DETAIL	2022	2021
6. After School Programme (ASP)			
ASP Income			
ASP - OSCAR Subsidy		886	370
ASP - Activity Fees		10,081	32,980
ASP - Ministry of Social Development (OSCAR)		7,837	15,675
Total ASP Income		18,805	49,025
ASP Expenses			
ASP - Advertising		414	1,550
ASP - Administration		2,821	3,432
ASP - Computer Expenses		217	433
ASP - Consumables		72	144
ASP - Entry & Activity Fees		23	-
ASP - Gifts		-	489
ASP - Photocopying & Stationary		15	35
ASP - Refreshments		599	1,522
ASP - Rent & Room Hire		-	2,000
ASP - Resource Materials		100	233
ASP - Subscriptions		61	61
ASP - Telephone & Internet		71	90
ASP - Training		157	189
ASP - Uniforms		-	395
ASP - Wages		17,576	57,280
Total ASP Expenses		22,126	67,853
Total After School Programme (ASP)		(3,321)	(18,828)
	DETAIL	2022	2021

7. Adult & Community Education - (ACE)

ACE Income			
ACE - Adult & Community Education - Income		1,240	162
ACE - Adult & Community Education Fees		1,075	7,936
ACE - BOP District Health Board - Antenatal		5,265	3,506
ACE - TEC Funding		36,002	71,150
Total ACE Income		43,583	82,755
ACE Expenses			
ACE - Advertising		813	1,837
ACE - Administration		6,537	5,793
ACE - Computer Expenses		-	422
ACE - Consumables		151	427
ACE - Entry & Activity Fees		270	-
ACE - Antenatal Expenses		1,440	3,012
ACE - Photocopying & Stationary		14	123
ACE - Refreshments		21	396



ACE - Rent & Room Hire		829
ACE - Subscriptions		348
ACE - Telephone & Internet		639
ACE - Training		83
ACE - Travel	467	2,616
ACE - Tutor Fees	2,440	8,261
ACE - Wages	16,714	39,645
Total ACE Expenses	28,867	64,432
Total Adult & Community Education - (ACE)	14,716	18,323

DETAIL	2022	2021
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8. Community Education Self Funded (CE)

DETAIL	2022	2021
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9. Community Connector (CC)

CC - Income		
CC - MSD Funding	103,204	140,000
CC - Family/Whanau Funding (MSD)	11,476	26,088
CC - Community Breakfast Funding	3,993	7,515
CC - Covid-19 Discretionary Fund (MSD)	8,884	-
Total CC - Income	127,557	173,603
CC - Expenses		
CC - Community Connector - Expenses	-	216
CC - Advertising	2,244	2,310
CC - Administration/Management Fee	19,134	19,200
CC - Consumables	42	5
CC - Computer Expenses	1,206	852
CC - Family/Whanau Funding	11,476	26,175
CC - Covid-19 Discretionary Funding (MSD)	8,891	-
CC - Community Breakfast expenses	1,214	3,144
CC - General Expenses	-	44
CC - Motor Vehicle Expenses	7,583	-
CC - Photocopying & Stationery	99	352
CC - Recruitment	-	19
CC - Rent & Room Hire	383	525
CC - Resource Materials	213	37
CC - Telephone & Internet	439	1,077
CC - Training	135	142
CC - Travel	588	2,431
CC - Uniform	-	78
CC - Wages	54,906	63,033
Total CC - Expenses	108,552	119,638
Total Community Connector (CC)	19,005	53,965



Depreciation Schedule

Katikati Community Centre

For the year ended 31 December 2022

NAME	COST	OPENING VALUE	PURCHASES	SALE PRICE	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Buildings									
Leasehold Improvements - 2004	2,894	1,442	-	1,442	SL	3.00%	-	-	-
Leasehold Improvements - 2005	27,376	14,062	-	14,062	SL	3.00%	-	-	-
Building - 45 Beach Road	281,105	281,105	-	281,105	SL	0.00%	-	-	-
Garage Renovation - 2018	50,745	50,745	-	50,745	SL	0.00%	-	-	-
Kitchen - 2019	15,589	15,589	-	15,589	SL	0.00%	-	-	-
Total Buildings	377,709	362,943	-	362,943					
Office Equipment									
Ceiling Fans	565	17	-	17	DV	12.00%	-	-	-
Filing Cabinet	299	17	-	17	DV	10.00%	-	-	-
Sidewalk Sign	565	-	-	-	SL	6.50%	-	-	-
Whiteboard	2,110	-	-	-	DV	24.00%	-	-	-
Laminator	999	-	-	-	SL	18.50%	-	-	-
Heat Pump	1,722	-	-	-	SL	10.00%	-	-	-
Panasonic Projector	995	-	-	-	SL	30.00%	-	-	-
Panasonic Projector	995	-	-	-	SL	30.00%	-	-	-
Calnar Cash Register	798	-	-	-	SL	40.00%	-	-	-
Photocopier - Toshiba	5,900	-	-	-	SL	36.00%	-	-	-
Eftpos Machine	850	-	-	-	SL	48.00%	-	-	-
Projector - 2018	1,689	605	-	605	SL	17.50%	-	-	-
Sound System - 2018	2,818	1,010	-	1,010	SL	17.50%	-	-	-
Navigator Sign - 2018	2,200	1,648	-	1,648	SL	7.00%	-	-	-
Westinghouse Dishwasher - 2018	800	467	-	467	SL	13.50%	-	-	-
Westinghouse Oven - 2018	1,206	946	-	946	SL	7.00%	-	-	-



Depreciation Schedule

NAME	COST	OPENING VALUE	PURCHASES	SALE PRICE	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Westinghouse Stove Top - 2018	825	647	-	647	SL	7.00%	-	-	-
Produce Trolley	610	363	-	363	SL	13.50%	-	-	-
Toshiba Inverter Heat pump	3,103	2,224	-	2,224	SL	10.00%	-	-	-
Omega 60cm Ceramic Top	390	315	-	315	SL	7.00%	-	-	-
Omega wall oven SS	565	456	-	456	SL	7.00%	-	-	-
Schwan Instant hot-filtered kitchen tap	955	771	-	771	SL	7.00%	-	-	-
Fisher & Paykel Double Dishdraw st/st	1,547	990	-	990	SL	13.50%	-	-	-
IT Upgrade - 2019	16,189	7,690	-	7,690	SL	21.00%	-	-	-
Wireless Microphone	303	99	-	99	SL	30.00%	-	-	-
Haier Refrigerator/freezer	382	274	-	274	SL	13.50%	-	-	-
Logitech Group Video Conference System	1,635	600	-	600	SL	40.00%	-	-	-
Fridge Freezer	869	683	-	683	SL	13.50%	-	-	-
TV screen	1,095	438	-	438	SL	40.00%	-	-	-
TV screen	1,095	438	-	438	SL	40.00%	-	-	-
TV screen	1,095	438	-	438	SL	40.00%	-	-	-
Security Alarm System	2,149	1,810	-	1,810	SL	13.50%	-	-	-
Office Furniture - Nov-20	6,496	5,700	-	5,700	SL	10.50%	-	-	-
Inspiron 15 Laptop computer - ACE	817	463	-	463	SL	40.00%	-	-	-
Inspiron 15 Laptop computer - ACE	817	463	-	463	SL	40.00%	-	-	-
Inspiron 15 Laptop computer - Admin	817	463	-	463	SL	40.00%	-	-	-
Inspiron 15 Laptop computer - Child & Youth	817	463	-	463	SL	40.00%	-	-	-
Inspiron 15 Laptop computer - Community Connector	817	463	-	463	SL	40.00%	-	-	-
Inspiron 15 Laptop computer - SHP	817	463	-	463	SL	40.00%	-	-	-
Inspiron 15 Laptop computer - YAR	817	463	-	463	SL	40.00%	-	-	-
Lenovo V15-IL Business Laptop 15.6" Computer - YEP	997	632	-	632	SL	40.00%	-	-	-
Toshiba E Studio 2515AC Photocopier	5,995	4,796	-	4,796	SL	40.00%	-	-	-



Depreciation Schedule

NAME	COST	OPENING VALUE	PURCHASES	SALE PRICE	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Lenovo 14" Touchscreen Yoga 7i Laptop Computer	1,564	1,356	-	1,356	SL	40.00%	-	-	-
Dell Latitude Laptop - Reception (Sept-21)	1,408	1,220	-	1,220	SL	40.00%	-	-	-
Dell Latitude Laptop (Sept-21)	1,408	1,220	-	1,220	SL	40.00%	-	-	-
Haier Vertical Freezer	1,086	1,039	-	1,039	SL	17.50%	-	-	-
Mobile phone Samsung Galaxy A22	346	-	346	346	SL	0.00%	-	-	-
Mobile phone Samsung Galaxy A22	346	-	346	346	SL	0.00%	-	-	-
Mobile phone Samsung Galaxy A22	346	-	346	346	SL	0.00%	-	-	-
Mobile phone Samsung Galaxy A22	346	-	346	346	SL	0.00%	-	-	-
Mobile phone Samsung Galaxy A22 - ASP	346	-	346	346	SL	0.00%	-	-	-
Mobile phone Samsung Galaxy A22 YEP	346	-	346	346	SL	0.00%	-	-	-
Dell Latitude 3520 Laptop Computer CC	1,273	-	1,273	1,273	SL	0.00%	-	-	-
Toshiba Estudio Photocopier	1,000	-	1,000	1,000	SL	0.00%	-	-	-
Total Office Equipment	86,337	42,146	4,350	46,496			-	-	-
Vehicles at Cost									
2017 Toyota Hiace	34,780	33,911	-	33,911	DV	30.00%	-	-	-
Total Vehicles at Cost	34,780	33,911	-	33,911			-	-	-
Total	498,826	439,000	4,350	443,350			-	-	-

