

# **2022 Performance Report**

Katikati Community Centre Charitable Trust  
For the year ended 31 December 2022

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## INDEPENDENT AUDITOR'S REPORT

To the Trustees of Katikati Community Centre Charitable Trust

### Opinion

I have audited the accompanying performance report of Katikati Community Centre Charitable Trust on pages 7 to 20, 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 7 to 20 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 Centre Charitable Trust 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 Centre Charitable Trust 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 Centre Charitable Trust.

### Trustees' Responsibility for the Performance Report

The Trustees 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 Trustees 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 Trustees 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 Trustees 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 Trustees 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 Trustees 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

# Directory

## Katikati Community Centre Charitable Trust For the year ended 31 December 2022

### Chair Person

Zinta Krumins

### Treasurer

Lucia Vallely

### Manager

Pauli Surtees

### Trustees

Zinta Krumins

Nicky Austin

Elizabeth Plant

Lucia Vallely

### Bankers

Westpac

### Auditor

Daryl Boney

Invisible Office Chartered Accountants

Tauranga

### Contact Details

Address: 45 Beach Road, Katikati 3129  
Telephone: (07) 549 0399  
Email: [info@katikaticommunity.nz](mailto:info@katikaticommunity.nz)  
Website: [www.katikaticommunity.nz](http://www.katikaticommunity.nz)  
Facebook: [www.facebook.com/katikaticommunity/](https://www.facebook.com/katikaticommunity/)

# Entity Information

## Katikati Community Centre Charitable Trust For the year ended 31 December 2022

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

### Legal Name of Entity

Katikati Community Centre Charitable Trust

### Entity Type and Legal Basis

Registered Charitable Trust

### Registration Number

Charity Registration Number: CC59674  
GST Number: 135-358-835

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

### Our Vision

"A thriving, connected community"

### Our Mission

"Weaving people together"

### 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 four board members that constitutes our governance board.

#### Operational Structure

Katikati Community Resource Centre is run by a team of eight FTE paid employees. These are:- a Manager, an Operations Manager, a Team Leader, a Room Bookings and Adult Education Coordinator, a Client Information Officer, two Community Connectors and a Business Administrator. The Centre also employs over 20 part-time/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 Cash and Resources

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 Charitable Trust

For the year ended 31 December 2022

'What did we do?', '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

### Description and Quantification of the Entity's Outputs

<b>1. Information and Advisory Services</b>	<b>2022</b>
General information and advice provided in-person and on the phone	9,363
<b>2. Community Programmes</b>	<b>2022</b>
Average number of people at the weekly Wise and Wonderful programme for seniors	27
Number of Antenatal courses offered	2
Total number of room bookings (external user bookings)	1,248
Total room booking hours (external user bookings)	10,511
Total community van enquiries	1,490





Total number of people engaged with Community Connector service	409
<b>3. Children and Youth Services</b>	<b>2022</b>
Average daily number of children at school holiday programme (annual average)	50
Average daily number of children at after school care programme	12
Total number of youths engaged in Youth-at-risk counselling	62
Average daily number of youths attending sports-based breakaway programme	11
Total number of youths engaged in youth employment programme	9
<b>4. Adult Education</b>	<b>2022</b>
Total number of TEC funded courses offered	26
Total number of participants in TEC funded courses	151



# Statement of Financial Performance

Katikati Community Centre Charitable Trust  
For the year ended 31 December 2022

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

	NOTES	2022
<b>Revenue</b>		
Donation, Grants & similar revenue	1	567,545
Revenue from providing goods or services	1	152,558
Interest & dividends	1	6,092
Other revenue	1	2,909
<b>Total Revenue</b>		<b>729,104</b>
<b>Expenses</b>		
Volunteer and employee related costs	2	473,648
Costs related to providing goods or service	2	242,580
Depreciation		8,944
<b>Total Expenses</b>		<b>725,173</b>
<b>Surplus/(Deficit) for the Year</b>		<b>3,931</b>

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 Charitable Trust  
As at 31 December 2022

'What the entity owns?' and 'What the entity owes?'

	NOTES	31 DEC 2022
<b>Assets</b>		
<b>Current Assets</b>		
Bank accounts and cash	3	309,880
Westpac Term Deposits	3	447,593
Debtors and prepayments	3	11,453
<b>Total Current Assets</b>		<b>768,925</b>
<b>Non-Current Assets</b>		
Property, Plant and Equipment	5	436,915
Investments	3	5,000
<b>Total Non-Current Assets</b>		<b>441,915</b>
<b>Total Assets</b>		<b>1,210,840</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Creditors and accrued expenses	4	29,545
Income in Advance		504,367
GST		25,984
Employee costs payable	4	46,708
Unused grants not delivered		31,950
<b>Total Current Liabilities</b>		<b>638,554</b>
<b>Total Liabilities</b>		<b>638,554</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>572,286</b>
<b>Accumulated Funds</b>		
Accumulated surpluses or (deficits)	6	3,931
Gift Received - Katikati Community Centre		569,325
Revaluation Reserves	6	(970)
<b>Total Accumulated Funds</b>		<b>572,286</b>

Signed for and on behalf of the Trustees:

Trustee

Date:

8/6/23

Trustee

Date:

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 Charitable Trust For the year ended 31 December 2022

2022

### Cash flows

#### Cash flows from operating activities

Grants, contracts sponsorship and donations	1,212,442
Programme fees	51,445
Payments to suppliers	(536,754)
Dividends and interest received	6,092
Rent income	26,758
Net cash flows from operating activities	759,983

#### Cash flows from investing activities

Proceeds from sale of investments	-
Payment for property, plant and equipment	(2,510)
Total Cash flows from investing activities	(2,510)

#### Cash flows from financials activities

Proceeds from financing activities	-
Payments for financing activities	-
Total Cash flows from financials activities	-

Net cash flows 757,473

2022

### Cash and cash equivalents

Cash and cash equivalents at beginning of year	-
Cash and cash equivalents at end of year	757,473
Net cash flows	757,473

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



# Statement of Accounting Policies

## Katikati Community Centre Charitable Trust 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.

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.
- **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 Charitable Trust 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 Charitable Trust 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.

### 2. Changes in Accounting Policies

This is the first year of operating.

### 3. Commitments

There are no commitments as at 31 December 2022.

### 4. Contingent Liabilities and Guarantees

The Trust has been advised after balance date that there is a TEC funding repayable amount with Tertiary Education Commission for non delivery of services. The TEC funding repayable amount is \$31,950 + GST.

### 5. Related Parties

There were no transactions with Related Parties during the financial year.

### 6. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.



# Notes to the Performance Report

Katikati Community Centre Charitable Trust

For the year ended 31 December 2022

2022

## 1. Analysis of Revenue

### Donations, Grants and other similar revenue

Acorn Foundation Grant	8,000
Bay Trust Grant	13,094
COGS Grant	2,083
Donations Received	130
Lottery Community Grant	30,000
Ministry of Social Development - Te Manatū Whakahiato Ora - POU	295,297
MSD - CC - Discretionary Funding - Covid-19	1,982
MSD - CC - Discretionary Funding - Whanau	16,183
MSD - Youth	32,512
MSD CC - Te Manatū Whakahiato Ora	84,060
TEC Funding	4,052
TECT Community Development	25,000
WBOP District Council	41,150
Wise & Wonderful Income	893
Other Grants	13,108
<b>Total Donations, Grants and other similar revenue</b>	<b>567,545</b>

### Revenue from providing goods or services

Activity Fees	29,061
Administration Revenue	74,355
Community Breakfast Income	1,393
MSD (OSCAR)	20,889
OSCAR Subsidies	50
Photocopying	52
Rent Received	26,758
<b>Total Revenue from providing goods or services</b>	<b>152,558</b>

### Interest, dividends and other investment revenue

Interest Received	6,092
<b>Total Interest, dividends and other investment revenue</b>	<b>6,092</b>

### Other revenue

Other Income	2,909
<b>Total Other revenue</b>	<b>2,909</b>

2022

## 2. Analysis of Expenses

### Volunteer and employee related costs

Health & Safety Costs	178
KiwiSaver Employer Contributions	14,812
Supervision/Mentoring	1,226



	2022
Training	1,159
Travel	3,659
Tutor Fees	16,051
Wages	436,563
<b>Total Volunteer and employee related costs</b>	<b>473,648</b>
<b>Costs related to providing goods or services</b>	
Administration Expenses	73,462
Advertising	9,733
Bank Fees	21
Bus Hire & Travel	1,891
Cleaning	6,212
Community Breakfast Expenses	2,125
Compliance (& Building)	392
Computer Expenses	5,509
Consulting & Accounting	9,025
Consumables	7,270
Discretionary - Family/Whanau Funding	16,239
Discretionary Funding - Covid-19 (MSD)	2,068
Electricity	4,015
Entry & Activity Costs	6,663
General Expenses	(4)
Gifts & Vouchers	2,495
Governance Expenses	5,521
Insurance	7,187
Legal expenses	8,137
Low Cost Assets	9,687
Marketing	2,505
Motor Vehicle Expenses	3,737
Photocopier monthly charge	2,789
Recruitment	1,030
Refreshments	6,843
Rent & Leasing	29,915
Repairs and Maintenance	5,237
Resource Materials	1,876
Security	427
Stationery	3,401
Stripe Fees	797
Subscriptions	415
Telephone & Internet	4,830
Wise & Wonderful expenses	1,133
<b>Total Costs related to providing goods or services</b>	<b>242,580</b>
<b>Depreciation</b>	
Depreciation	8,944
<b>Total Depreciation</b>	<b>8,944</b>



2022

**3. Analysis of Assets****Bank accounts and cash**

Westpac - 00	21,162
Westpac - 01	287,184
Staff Debit Card	1,534
Westpac - 81 Term Deposit	447,593
<b>Total Bank accounts and cash</b>	<b>757,473</b>

**Debtors and prepayments**

Accounts Receivable	11,303
Enrolmy Credit Card Suspense A/c	150
<b>Total Debtors and prepayments</b>	<b>11,453</b>

**Investments**

Shares	5,000
<b>Total Investments</b>	<b>5,000</b>

2022

**4. Analysis of Liabilities****Creditors and accrued expenses**

Accounts Payable	29,545
GST	25,984
Income in Advance	504,367
<b>Total Creditors and accrued expenses</b>	<b>559,896</b>

**Employee costs payable**

Wages/Salaries Payable	16,434
Holiday Pay	30,302
Withholding Tax Payable	(27)
<b>Total Employee costs payable</b>	<b>46,708</b>

**Unused grants not delivered**

Unused Grants not delivered	31,950
<b>Total Unused grants not delivered</b>	<b>31,950</b>





2022

**5. Property, Plant and Equipment**

<b>Buildings</b>	
Buildings at cost	362,943
Accumulated depreciation - buildings	(233)
<b>Total Buildings</b>	<b>362,711</b>
<b>Motor Vehicles</b>	
Vehicles owned	33,911
Accumulated depreciation - vehicles owned	(3,391)
<b>Total Motor Vehicles</b>	<b>30,519</b>
<b>Furniture and Fittings</b>	
Furniture and fittings owned	49,006
Accumulated depreciation - furniture and fittings owned	(5,321)
<b>Total Furniture and Fittings</b>	<b>43,685</b>
<b>Total Property, Plant and Equipment</b>	<b>436,915</b>

**Significant Donated Assets Recorded**

The Katikati Community Centre Charitable Trust received assets donated by Katikati Community Centre Incorporated Society on 1 July 2022. The cost base used for these assets was the depreciated value in the performance statement of Katikati Community Centre Incorporated Society. The total of the assets donated was \$443,350.

2022

**6. Accumulated Funds**

<b>Accumulated Funds</b>	
Accumulated surpluses or (deficits)	3,931
Reserves	568,355
<b>Total Accumulated Funds</b>	<b>572,286</b>
<b>Total Accumulated Funds</b>	<b>572,286</b>

2022

**7. Breakdown of Reserves**

The Reserves are made up of a distribution from the Katikati Community Centre Incorporated Society of \$569,325.



# Performance by Programme

## Katikati Community Centre Charitable Trust For the year ended 31 December 2022

Revenue	ACE	ASP	CC	POUTAMA	SHIP	YAR	OPERATIONS/OT HER	2022
Acorn Foundation Grant	-	-	-	3,000	5,000	-	-	8,000
Activity Fees	1,360	8,042	-	-	19,658	-	1	29,061
Administration Revenue	-	-	-	-	-	-	74,355	74,355
Bay Trust Grant	-	-	(4,406)	-	-	-	17,500	13,094
COGS Grant	-	-	-	-	-	-	2,083	2,083
Community Breakfast Income	-	-	1,393	-	-	-	-	1,393
Donations Received	-	-	-	-	-	-	130	130
Interest Received	-	-	-	-	-	-	6,092	6,092
Lottery Community Grant	-	-	-	-	-	-	30,000	30,000
Ministry of Social Development - Te Manatū Whakahiato Ora - POU	-	-	-	295,297	-	-	-	295,297
MSD - CC - Discretionary Funding - Covid-19	-	-	1,982	-	-	-	-	1,982
MSD - CC - Discretionary Funding - Whanau	-	-	16,183	-	-	-	-	16,183
MSD - Youth	-	-	-	-	-	26,153	6,359	32,512
MSD (OSCAR)	-	16,223	-	-	7,838	-	(3,171)	20,889
MSD CC - Te Manatū Whakahiato Ora	-	-	84,060	-	-	-	-	84,060
OSCAR Subsidies	-	16	-	-	33	-	-	50
Other Grants	-	-	7,108	-	-	-	6,000	13,108
Other Income	-	-	1,200	-	-	-	1,709	2,909
Photocopying	-	-	-	-	-	-	52	52
Rent Received	-	-	-	-	-	-	26,758	26,758
TEC Funding	4,052	-	-	-	-	-	-	4,052
TECT Community Development	-	-	-	-	-	-	25,000	25,000
WBOP District Council	-	-	-	15,000	-	-	26,150	41,150

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Completion Report.



Performance by Programme

	ACE	ASP	CC	POUTAMA	SHP	YAR	OPERATIONS/OT HER	2022
Wise & Wonderful Income	721	-	-	-	-	-	173	893
Total Revenue	6,132	24,280	107,520	313,297	32,529	26,153	219,191	729,104
<b>Expenses</b>								
Administration Expenses	5,712	3,642	15,696	39,162	4,849	3,923	478	73,462
Advertising	3,125	593	2,765	1,414	198	-	1,639	9,733
Bank Fees	-	-	-	-	-	-	21	21
Bus Hire & Travel	-	-	-	-	1,891	-	-	1,891
Cleaning	6	-	-	2,723	-	-	3,482	6,212
Community Breakfast Expenses	-	-	2,125	-	-	-	-	2,125
Compliance (& Building)	-	-	-	-	-	-	392	392
Computer Expenses	-	264	-	2,573	264	-	2,408	5,509
Consulting & Accounting	-	-	-	-	-	-	9,025	9,025
Consumables	88	156	5,902	123	771	115	114	7,270
Discretionary - Family/Whanau Funding	-	-	16,239	-	-	-	-	16,239
Discretionary Funding - Covid-19 (MSD)	-	-	2,068	-	-	-	-	2,068
Electricity	-	-	-	2,050	-	-	1,964	4,015
Entry & Activity Costs	270	-	400	1,861	4,050	-	83	6,663
General Expenses	-	-	-	-	-	-	(4)	(4)
Gifts & Vouchers	520	20	23	-	-	-	1,933	2,495
Governance Expenses	-	-	-	-	-	-	5,521	5,521
Health & Safety Costs	-	-	26	37	-	-	116	178
Insurance	-	-	-	3,967	-	-	3,219	7,187
KiwiSaver Employer Contributions	812	438	1,971	4,759	652	553	5,627	14,812
Legal expenses	-	-	-	-	-	-	8,137	8,137
Low Cost Assets	-	-	78	6,263	-	-	3,345	9,687
Marketing	65	-	-	2,293	-	-	147	2,505
Motor Vehicle Expenses	-	-	601	3,136	-	-	-	3,737

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



Performance by Programme

	ACE	ASP	CC	POUTAMA	SHP	YAR	OPERATIONS/OT	HER	2022
Photocopier monthly charge	1,002	4	60	748	197	30	748	748	2,789
Recruitment	-	-	-	1,030	-	-	-	-	1,030
Refreshments	51	449	574	4,202	168	32	1,368	1,368	6,843
Rent & Leasing	100	2,000	374	25,000	2,123	-	319	319	29,915
Repairs and Maintenance	-	-	-	2,155	-	-	3,083	3,083	5,237
Resource Materials	-	-	97	452	-	360	967	967	1,876
Security	-	-	-	122	-	-	305	305	427
Stationery	209	9	180	1,882	-	363	758	758	3,401
Stripe Fees	-	-	-	-	-	-	797	797	797
Subscriptions	43	-	-	-	57	-	315	315	415
Supervision/Mentoring	-	-	626	-	-	600	-	-	1,226
Telephone & Internet	-	229	558	1,789	-	13	2,241	2,241	4,830
Training	230	230	-	110	-	255	333	333	1,159
Travel	830	-	657	1,415	34	55	669	669	3,659
Tutor Fees	3,976	-	-	12,075	-	-	-	-	16,051
Wages	19,769	19,808	60,620	136,833	35,723	19,849	143,960	143,960	436,563
Wise & Wonderful expenses	1,133	-	-	-	-	-	-	-	1,133
Depreciation	-	-	-	-	-	-	8,944	8,944	8,944
<b>Total Expenses</b>	<b>37,942</b>	<b>27,843</b>	<b>111,639</b>	<b>258,175</b>	<b>50,975</b>	<b>26,148</b>	<b>212,451</b>	<b>212,451</b>	<b>725,173</b>
<b>Net Trustees Income by Programme</b>	<b>(31,810)</b>	<b>(3,562)</b>	<b>(4,118)</b>	<b>55,122</b>	<b>(18,446)</b>	<b>5</b>	<b>6,741</b>	<b>6,741</b>	<b>3,931</b>

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



# Budget Variance

## Katikati Community Centre Charitable Trust For the 5 months ended 31 May 2023

Business Unit is ACE.

	JAN-MAY 2023	JAN-MAY 2023 ACE	VARIANCE	VARIANCE %
<b>Trading Income</b>				
Activity Fees	2,523	2,210	313 ↑	14% ↑
BOP District Health Board - Antenatal	-	3,580	(3,580) ↓	-100% ↓
Other Grants	-	1,240	(1,240) ↓	-100% ↓
TEC Funding	(1,123)	30,825	(31,948) ↓	-104% ↓
<b>Total Trading Income</b>	<b>1,400</b>	<b>37,855</b>	<b>(36,455)</b>	<b>-96%</b>
<b>Gross Profit</b>	<b>1,400</b>	<b>37,855</b>	<b>(36,455)</b>	<b>-96%</b>
<b>Operating Expenses</b>				
Administration Expenses	(783)	5,590	(6,373) ↓	-114% ↓
Advertising	733	1,700	(968) ↓	-57% ↓
Antenatal Expenses	593	2,330	(1,738) ↓	-75% ↓
Audit Fees	(70)	-	(70) ↓	- —
Consulting & Accounting	70	-	70 ↑	- —
Consumables	55	125	(70) ↓	-56% ↓
Enrolmy Credit Card (Stripe) Fee A/c	-	270	(270) ↓	-100% ↓
Entry & Activity Costs	674	-	674 ↑	- —
General Expenses	-	100	(100) ↓	-100% ↓
Gifts & Vouchers	87	-	87 ↑	- —
Interest	-	331	(331) ↓	-100% ↓
KiwiSaver Employer Contributions	7	-	7 ↑	- —
Marketing	749	-	749 ↑	- —
Office Expenses	-	25	(25) ↓	-100% ↓
Recruitment	-	50	(50) ↓	-100% ↓
Refreshments	28	-	28 ↑	- —
Security	-	111	(111) ↓	-100% ↓
Stationery	49	50	(1) ↓	-3% ↓
Training	35	111	(76) ↓	-69% ↓
Travel	774	600	174 ↑	29% ↑

Budget Variance

	JAN-MAY 2023	JAN-MAY 2023 ACE	VARIANCE	VARIANCE %
Tutor Fees	3,096	4,205	(1,109) ↓	-26% ↓
Wages	13,442	11,060	2,382 ↑	22% ↑
Total Operating Expenses	19,538	26,658	(7,120)	-27%
<b>Net Profit</b>	<b>(18,137)</b>	<b>11,197</b>	<b>(29,334)</b>	<b>-262%</b>

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