

# 2020 Performance Report

Katikati Community Centre  
For the year ended 31 December 2020

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# Directory

## Katikati Community Centre For the year ended 31 December 2020

### Chairperson

David Marshall

### Secretary

Anne Henry

### Treasurer

Vacant

### Manager

Pauli Surtees

### Governance Board

David Marshall  
Irene Maxwell-Curnock  
Nicky Austin  
Anne Henry

### Chartered Accountant

Braithwaite & Pearks Limited  
Hamilton

### Auditor

Daryl Boney  
Invisible Office Chartered Accountants  
Tauranga

### Bankers

Westpac

### Contact Details

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Website: [www.katikaticommunity.nz](http://www.katikaticommunity.nz)  
Facebook: [www.facebook.com/katikaticommunity/](https://www.facebook.com/katikaticommunity/)

# Entity Information

## Katikati Community Centre For the year ended 31 December 2020

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

### Legal Name of Entity

Katikati Community Resource Centre Incorporated

### Entity Type and Legal Basis

Incorporated and Registered Charity

### Registration Number

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

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

### Our Vision

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

### Our Mission

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

### Desired Outcomes

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

### Entity Structure

#### Governance Board

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

#### Operational Structure

Katikati Community Resource Centre is run by a team of six 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 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 2020

'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 programs and activities. These include after school and school holiday programs, adult and community education classes, senior programs, and engagement with youth.

### Outputs

Program	Description	Actual
<b>Information Advisory Services and community programs:</b>		
<ul style="list-style-type: none"> <li>- Provided up-to-date, complete, and relevant information to the community with links to service providers, community support groups and health professionals.</li> <li>- Increased the ability of families/whanau and individuals to meet their own personal and social needs thus improving the community health and wellbeing.</li> </ul>		
Information and Advice	We provide general information and advice on community groups and activities for the public	6700
Wise and Wonderful	A programme designed to provide companionship, laughter, and fun for seniors in our community (Centre run programme)	Average 25 people at weekly meetings and a Christmas outing
Antenatal education	Antenatal courses for women who are expecting (contract Bop DHB)	3 courses; one cancelled due to Covid-19
Room rental	Our rooms are rented out to community, commercial and private groups (7 days per week)	7650 hours; 2016 Bookings per annum
Community Van booking system	KCC take CV bookings on behalf of the Reachout Trust	698 Enquiries



<b>Children and Youth Services:</b>		
<p>- Provided youth programs for young people to build their social, interpersonal and communication skills, that enhanced learning, built self-esteem and self-confidence, and created an awareness of their environment.</p> <p>- Work with youth at risk 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.</p> <p>- Provided after-school care and holiday programs for working parents where children are encouraged to have a go at new activities. Children learn valuable social skills and the importance of helping others, learn new skills, build self esteem and self-confidence.</p>		
Out of School Care (OSCAR) SHP	A programme to care for children aged between 5 to 13 years of age for a holiday programme	27 January 0 April (Cancelled COVID) 58 July 68 Sept/Oct
Out of School Care (OSCAR) After School Care	A programme to care for children aged between 5 to 13 years of age for after school care	Average 22 per day (Does not included cancelled numbers)
Youth at Risk (YAR)	Counselling youth between ages 10 to 17 who are at risk of offending	12 number of YAR in 2020
Breakaway	Free teens sports-based holiday programme for ages 12 to 17 years running 4 weeks per year	17 number of young people in 2020 April programme cancelled due to COVID
<b>Adult and Community Education:</b>		
<p>Provided Tertiary Education Commission funded courses that raised foundation skills. Strengthen social cohesion and enhanced 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.</p>		
Adult Education	We provide a range of adult community education workshops each term	559 participants; 53 courses
Yoga	Social and fitness yoga classes	4 classes per week; 6-18 attendees per class



# Statement of Financial Performance

## Katikati Community Centre For the year ended 31 December 2020

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

	NOTES	2020	2019
<b>Revenue</b>			
Government Grants/Contracts		209,694	153,631
Other Grants & Sponsorship		183,112	201,416
Programme Fees		121,642	144,557
Rental Income & Services		47,329	47,812
Donations		2,386	1,207
Interest, dividends and other investment revenue		3,307	5,554
Other revenue		113,578	-
<b>Total Revenue</b>		<b>681,048</b>	<b>554,177</b>
<b>Expenses</b>			
Operating and Programme Expenses		122,697	158,053
Wage Expenses		393,902	385,684
<b>Total Expenses</b>		<b>516,599</b>	<b>543,737</b>
<b>Net Surplus/(Deficit) before Adjustments</b>		<b>164,448</b>	<b>10,439</b>
<b>Adjustments</b>			
Depreciation & Loss on Sale		7,852	4,652
<b>Total Adjustments</b>		<b>7,852</b>	<b>4,652</b>
<b>Surplus/(Deficit) for the Year</b>		<b>156,596</b>	<b>5,787</b>



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

# Statement of Changes in Equity

Katikati Community Centre

For the year ended 31 December 2020

	NOTES	2020	2019
<b>Equity</b>			
Unrestricted Funds - Opening Balance		458,039	450,239
<b>Increases</b>			
Surplus for the Period		156,596	5,787
Revaluation Reserve		470	2,013
<b>Total Increases</b>		<b>157,066</b>	<b>7,800</b>
<b>Decreases</b>			
Asset Replacement - Building	7	(25,000)	-
Rangatahi Project	7	(40,000)	-
<b>Total Decreases</b>		<b>(65,000)</b>	<b>-</b>
<b>Total Unrestricted Funds</b>		<b>550,105</b>	<b>458,039</b>
<b>Restricted Funds</b>			
Opening Balance		-	-
<b>Asset Replacement - Building</b>			
Allocation from Unrestricted Funds	7	25,000	-
<b>Total Asset Replacement - Building</b>		<b>25,000</b>	<b>-</b>
<b>Rangatahi Project</b>			
Allocation from Unrestricted Funds	7	40,000	-
<b>Total Rangatahi Project</b>		<b>40,000</b>	<b>-</b>
<b>Total Restricted Funds</b>		<b>65,000</b>	<b>-</b>
<b>Total Equity</b>		<b>615,105</b>	<b>458,039</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

As at 31 December 2020

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

	NOTES	31 DEC 2020	31 DEC 2019
<b>Assets</b>			
<b>Current Assets</b>			
Bank Accounts	6	371,888	113,562
Accounts Receivable		24,433	7,622
Term Deposit		46,571	45,272
<b>Total Current Assets</b>		<b>442,892</b>	<b>166,455</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment		406,598	394,322
Investments		7,900	7,430
<b>Total Non-Current Assets</b>		<b>414,498</b>	<b>401,752</b>
<b>Total Assets</b>		<b>857,390</b>	<b>568,208</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors & Accrued Expenses		40,481	38,653
GST Payable		32,491	4,722
Income in Advance		169,314	66,794
<b>Total Current Liabilities</b>		<b>242,285</b>	<b>110,169</b>
<b>Total Liabilities</b>		<b>242,285</b>	<b>110,169</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>615,105</b>	<b>458,039</b>
<b>Equity</b>			
Accumulated funds		612,622	456,026
Revaluation Reserve		2,483	2,013
<b>Total Equity</b>		<b>615,105</b>	<b>458,039</b>

Signed for and on behalf of the board;

Pauli Surtees

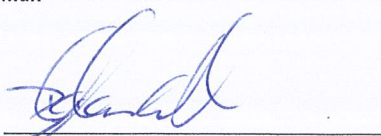
Manager

David Marshall

Chairman



Date: 30 June 2021



Date: 30/06/2021



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# Statement of Cash Flows

Katikati Community Centre  
For the year ended 31 December 2020  
Cash Basis

"How the entity has received and used cash"

	2020	2019
<b>Cash Flows</b>		
<b>Operating Activities</b>		
Grants, Contracts, Sponsorship and Donations	595,363	350,241
Programme Fees	121,579	143,301
Payments to suppliers and employees	(487,012)	(545,962)
Dividends and Interest received	2,493	4,132
Rent Income and Services	47,329	47,812
<b>Net Cash Flows from Operating Activities</b>	<b>279,752</b>	<b>(476)</b>
<b>Investing Activities</b>		
Proceeds from sale of investments	21	-
Payment for property, plant and equipment	(20,148)	(39,634)
<b>Net Cash Flows from Investing Activities</b>	<b>(20,127)</b>	<b>(39,634)</b>
<b>Financing Activities</b>		
Other cash items from financing activities	-	-
<b>Net Cash Flows from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Cash Flows</b>	<b>259,625</b>	<b>(40,110)</b>
	<b>2020</b>	<b>2019</b>
<b>Cash and Cash Equivalents</b>		
<b>Cash and cash equivalents at beginning of period</b>		
Cash and cash equivalents at beginning of period	158,834	198,944
<b>Total Cash and cash equivalents at beginning of period</b>	<b>158,834</b>	<b>198,944</b>
<b>Cash and cash equivalents at end of period</b>		
Cash and cash equivalents at end of period	418,459	158,834
<b>Total Cash and cash equivalents at end of period</b>	<b>418,459</b>	<b>158,834</b>
<b>Net Cash flows</b>	<b>259,625</b>	<b>(40,110)</b>



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 2020

'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 (2019: Nil).

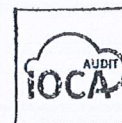
### 3. Contingent Liabilities

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 (2019: Nil).

### 4. Related Party Transactions

There were no related party transactions during the year.

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



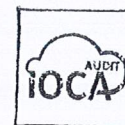
Income from Internal programmes represent charges made to specific programmes to reflect their actual cost.

Programme	Rental	Administration	Total
Community Education (CE)	1,000		1,000
Adult & Community Education (ACE)	3,060		3,060
Youth at Risk (YAR)	1,395	1,800	3,195
School Holiday Programme (SHP)	1,320		1,320
Community Connector (CC)		4,800	4,800
<b>Total</b>	<b>\$6,775</b>	<b>\$6,600</b>	<b>\$13,375</b>

	2020	2019
<b>6. Cash at Bank</b>		
Wespac Account - 00	30,129	13,433
Wespac Account - 01	16,952	6,743
Wespac Account - 02	10,795	8,367
Wespac Account - 03	-	25
Wespac Account - 04	17,340	10,298
Wespac Account - 05	291,486	60,426
Wespac Account - 06	4,434	14,145
Wespac Account - 07	-	-
Wespac Account - 09	751	125
<b>Total Cash at Bank</b>	<b>371,888</b>	<b>113,562</b>

#### 7. Restricted Funds

The Katikati Community Centre is holding reserves that are set aside for specific projects, if they are required. \$25,000 is set aside for an Asset Replacement of the Building and \$40,000 is set aside for a new van for the Rangatahi youth project.



# Income & Expenses Analysis and Schedules

## Katikati Community Centre

For the year ended 31 December 2020

	DETAIL	2020	2019
<b>Income &amp; Expenses Analysis</b>			
<b>Income</b>			
Operating & Project	1	367,721	248,518
School Holiday Programme (SHP)	2	93,168	89,543
Breakaway Holiday Programme (BHP)	3	12,571	18,089
Youth at Risk (YAR)	4	19,268	19,452
Mpowa/YEP	5	5,000	25,737
After School Programme (ASP)	6	56,873	66,014
Adult & Community Education (ACE)	7	64,012	63,369
Community Education Self Funded (CE)	8	17,635	23,456
Community Connector (CC)	9	40,000	-
<b>Total Income</b>		<b>676,248</b>	<b>554,177</b>
<b>Programme Expenses</b>			
Operating & Project	1	247,410	235,715
School Holiday Programme (SHP)	2	78,881	78,109
Breakaway Holiday Programme (BHP)	3	12,553	9,484
Youth at Risk (YAR)	4	18,402	14,870
Mpowa/YEP	5	2,560	37,497
After School Programme (ASP)	6	67,743	75,960
Adult & Community Education (ACE)	7	50,612	59,308
Community Education Self Funded (CE)	8	26,508	32,794
Community Connector (CC)	9	7,131	-
<b>Total Programme Expenses</b>		<b>511,799</b>	<b>543,737</b>
<b>Total Income &amp; Expenses Analysis</b>		<b>164,448</b>	<b>10,439</b>



	DETAIL	2020	2019
<b>1. Operating &amp; Projects</b>			
<b>Operating &amp; Projects Income</b>			
Rent Received		47,281	47,579
Brochure Advertising		(120)	-
Donations Received		2,286	1,099
Lions Foundation Grant		-	14,432
Lottery Community Facilities (Refunded)		-	(2,007)
Lottery Community Grant		40,000	50,000
MSD - Info & Advice		9,093	9,260
Bay Trust Grant		30,000	30,000
COGS Grant		8,000	7,500
TECT Community Development		35,000	30,000
WBOP District Council		34,633	29,099
Grassroots Trust		7,476	-
Other Grants		16,903	13,317
Photocopying		168	233
Katikati Taiao - Management Fee		2,830	-
Katikati Taiao - Wages Oncharged		10,275	-
Welcoming Communities - Income		7,000	12,451
Yoga Income		12	-
Interest Received		2,168	2,762
Dividends Received		325	1,371
Other Income		815	1,422
Covid-19 Subsidy		113,578	-
<b>Total Operating &amp; Projects Income</b>		<b>367,721</b>	<b>248,518</b>
<b>Operating &amp; Projects Expenses</b>			
ACC Levies		974	1,145
Advertising		2,779	2,821
Annual General Meeting Expenses		128	163
Audit Fees		900	900
Bad Debts		(146)	752
Bank Fees		44	17
Cleaning		5,557	5,883
Computer Expenses		4,045	5,814
Consulting & Accounting		6,943	6,900
Electricity		2,439	3,674
Enrolmy Credit Card (Stripe) Fee A/c		840	1,024
General Expenses		(11)	-
Gifts & Vouchers		154	307
Governance Expenses		4,171	11
Health & Safety Costs		17	166
Insurance		3,769	3,848
Interest		-	-



Legal expenses	60	50
Low Cost Assets	349	155
Marketing	217	300
Office Expenses	-	128
Photocopier monthly charge	574	2,682
Printing & Stationery	748	1,882
Refreshments	1,045	1,075
Repairs and Maintenance	8,830	8,043
Resource Materials	51	-
Security	1,209	741
Telephone & Internet (306)	1,252	1,090
Supervision/Mentoring	86	-
Training	543	789
Travel	364	1,418
Katikati Taiao - Wages Expense	10,151	-
Wages	201,413	191,362
Staff Expenses	712	1,073
Subscriptions (318)	257	342
Telephone & Internet (320)	-	-
Welcoming Communities - Expenses	333	12,500
Yoga Expenses	(12)	-
Charges to Internal Programmes	(13,375)	(21,341)
Total Operating & Projects Expenses	247,410	235,715
Total Operating & Projects	120,311	12,802

DETAIL                      2020                      2019

## 2. School Holiday Programme (SHP)

### SHP Income

SHP - OSCAR Subsidies	1,961	1,220
SHP - Activity Fees	35,915	48,710
SHP - Creative Bay of Plenty	4,000	2,250
SHP - Acorn Foundation	10,000	10,000
SHP - Sky City Hamilton Community Trust	5,000	-
SHP - Ministry of Social Development (OSCAR)	36,191	27,254
SHP - Donations	100	108
Total SHP Income	93,168	89,543

### SHP Expenses

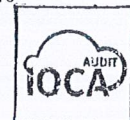
SHP - Advertising	1,567	1,015
SHP - Bus Hire & Travel	3,471	7,441
SHP - Consumables	1,515	1,222
SHP - Computer Expenses	664	496
SHP - Entry & Activity Fees	5,941	12,130
SHP - General Expenses	-	30
SHP - Gifts	12	-



SHP - Low Cost Assets	-	103
SHP - Photocopying & Stationary	1,657	15
SHP - Refreshments	156	755
SHP - Rent & Room Hire	3,581	2,658
SHP - Resource Materials	172	1,073
SHP - Subscriptions	-	20
SHP - Telephone & Internet	1,044	899
SHP - Training	115	104
SHP - Tutor Fees & Travel	1,145	1,250
SHP - Uniforms	-	105
SHP - Wages	57,842	48,792
<b>Total SHP Expenses</b>	<b>78,881</b>	<b>78,109</b>
<b>Total School Holiday Programme (SHP)</b>	<b>14,287</b>	<b>11,434</b>

	DETAIL	2020	2019
<b>3. Breakaway Holiday Programme (BHP)</b>			
<b>BHP - Income</b>			
BHP - Breakaway Holiday Programme - Income		100	7
BHP - Ministry of Social Development		12,471	18,082
<b>Total BHP - Income</b>		<b>12,571</b>	<b>18,089</b>
<b>BHP Expenses</b>			
BHP - Breakaway Holiday Programme - Expenses		-	203
BHP - Advertising		1,525	-
BHP - Bus Hire & Travel		856	1,149
BHP - Consumables		41	10
BHP - Entry & Activity Fees		404	1,080
BHP - Wages		9,727	7,042
<b>Total BHP Expenses</b>		<b>12,553</b>	<b>9,484</b>
<b>Total Breakaway Holiday Programme (BHP)</b>		<b>18</b>	<b>8,605</b>

	DETAIL	2020	2019
<b>4. Youth at Risk (YAR)</b>			
<b>YAR Income</b>			
YAR - Ministry of Social Development		19,268	19,452
<b>Total YAR Income</b>		<b>19,268</b>	<b>19,452</b>
<b>YAR Expenses</b>			
YAR - Administration		1,800	2,260
YAR - Computer Expenses		74	-
YAR - Consumables		19	-
YAR - Photocopying & Stationary		12	-
YAR - Rent & Room Hire		1,395	-
YAR - Supervision/Mentoring		810	270





YAR - Telephone & Internet	239	-
YAR - Training	571	30
YAR - Travel	-	123
YAR - Tutor Fees	-	2,013
YAR - Wages	13,482	10,174
<b>Total YAR Expenses</b>	<b>18,402</b>	<b>14,870</b>
<b>Total Youth at Risk (YAR)</b>	<b>866</b>	<b>4,582</b>

	DETAIL	2020	2019
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### 5. Mpowa/YEP

#### Mpowa/YEP Income

YEP - Rangitahi Pathways - Income	-	289
YEP - Bay Trust	-	15,000
YEP - Funding	5,000	4,348
YEP - WBOP District Council	-	6,100
<b>Total Mpowa/YEP Income</b>	<b>5,000</b>	<b>25,737</b>

#### Mpowa/YEP Expenses

YEP - Advertising	-	1,430
YEP - Computer Expenses	67	-
YEP - Consumables	-	243
YEP - Entry & Activity Fees	-	2,153
YEP - Gifts	-	115
YEP - Management Fee	-	1,825
YEP - Photocopying & Stationary	-	20
YEP - Refreshments	-	70
YEP - Rent & Room Hire	-	3,172
YEP - Recruitment	420	-
YEP - Supervision/Mentoring	-	360
YEP - Telephone & Internet	805	933
YEP - Training	810	130
YEP - Travel	273	233
YEP - Uniforms	-	53
Mpowa/YEP - Wages	185	26,761
<b>Total Mpowa/YEP Expenses</b>	<b>2,560</b>	<b>37,497</b>
<b>Total Mpowa/YEP</b>	<b>2,440</b>	<b>(11,761)</b>

	DETAIL	2020	2019
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### 6. After School Programme (ASP)

#### ASP Income

ASP - OSCAR Subsidy	575	2,995
ASP - Activity Fees	38,382	51,797



	DETAIL	2020	2019
ASP - Ministry of Social Development (OSCAR)		17,915	11,222
<b>Total ASP Income</b>		<b>56,873</b>	<b>66,014</b>
<b>ASP Expenses</b>			
ASP - Advertising		447	-
ASP - Administration		-	6,606
ASP - Cleaning		-	3
ASP - Computer Expenses		664	496
ASP - Consumables		368	975
ASP - General Expenses		-	85
ASP - Gifts		63	-
ASP - Low Cost Assets		750	-
ASP - Photocopying & Stationary		106	-
ASP - Refreshments		2,033	1,993
ASP - Rent & Room Hire		2,000	2,000
ASP - Repairs & Maintenance		-	11
ASP - Resource Materials		91	230
ASP - Subscriptions		61	61
ASP - Telephone & Internet		113	174
ASP - Training		264	1,211
ASP - Uniforms		-	451
ASP - Wages		60,785	61,667
<b>Total ASP Expenses</b>		<b>67,743</b>	<b>75,960</b>
<b>Total After School Programme (ASP)</b>		<b>(10,870)</b>	<b>(9,947)</b>

	DETAIL	2020	2019
<b>7. Adult &amp; Community Education - (ACE)</b>			
<b>ACE Income</b>			
ACE - Adult & Community Education - Income		1,078	-
ACE - Adult & Community Education Fees		3,139	4,858
ACE - Antenatal Income		-	3,217
ACE - BOP District Health Board - Information Services		1,769	-
ACE - BOP District Health Board - Antenatal		3,537	1,769
ACE - TEC Funding		54,488	53,525
<b>Total ACE Income</b>		<b>64,012</b>	<b>63,369</b>
<b>ACE Expenses</b>			
ACE - Advertising		4,042	5,259
ACE - Administration		84	168
ACE - Computer Expenses		246	1,433
ACE - Consumables		-	125
ACE - Antenatal Expenses		2,174	2,293
ACE - Photocopying & Stationary		125	155
ACE - Refreshments		6	43
ACE - Rent & Room Hire		3,060	4,410



ACE - Telephone & Internet	522	449
ACE - Training	17	304
ACE - Travel	880	1,160
ACE - Tutor Fees	5,720	10,035
ACE - Uniforms	-	11
ACE - Wages	33,737	33,462
<b>Total ACE Expenses</b>	<b>50,612</b>	<b>59,308</b>
<b>Total Adult &amp; Community Education - (ACE)</b>	<b>13,400</b>	<b>4,060</b>

DETAIL                      2020                      2019

### 8. Community Education Self Funded (CE)

#### CE Income

CE - Community Education Self Funded - Income	121	-
CE - Community Education Self Funded Fees	4,000	4,711
CE - Community Education Yoga Self Funded - Income	11,891	14,324
CE - First Aid Training	-	2,910
CE - Wise & Wonderful - Income	1,623	1,512
<b>Total CE Income</b>	<b>17,635</b>	<b>23,456</b>

#### CE Expenses

CE - Advertising	3,417	5,106
CE - Computer Expenses	-	151
CE - Consumables	157	839
CE - Photocopying & Stationary	125	38
CE - Refreshments	-	76
CE - Rent & Room Hire	1,000	3,680
CE - Telephone & Internet	522	449
CE - Training	-	43
CE - Travel	335	230
CE - Tutor Fees	2,040	1,970
CE - Community Education Yoga Self Funded - expenses	10,141	10,853
CE - Wise & Wonderful - expense	2,602	2,936
CE - Wages	6,168	6,423
<b>Total CE Expenses</b>	<b>26,508</b>	<b>32,794</b>

**Total Community Education Self Funded (CE)**                      (8,873)                      (9,337)

DETAIL                      2020                      2019

### 9. Community Connector (CC)

#### CC Income

CC - MSD Funding	40,000	-
<b>Total CC Income</b>	<b>40,000</b>	<b>-</b>

#### CC Expenses

CC - Community Connector - Expenses	1,469	-
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	DETAIL	2020	2019
CC - Administration/Management Fee		4,800	-
CC - Computer Expenses		67	-
CC - Recruitment		383	-
CC - Wages		412	-
<b>Total CC Expenses</b>		<b>7,131</b>	<b>-</b>
<b>Total Community Connector (CC)</b>		<b>32,869</b>	<b>-</b>



# Depreciation Schedule

## Katikati Community Centre For the year ended 31 December 2020

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DISPOSED	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
<b>Buildings</b>										
Leasehold Improvements - 2004	2,894	1,615	-	-	-	SL	3.00%	87	1,365	1,529
Leasehold Improvements - 2005	27,376	15,704	-	-	-	SL	3.00%	821	12,493	14,883
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
<b>Total Buildings</b>	<b>377,709</b>	<b>364,759</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>908</b>	<b>13,858</b>	<b>363,851</b>
<b>Office Equipment</b>										
Ceiling Fans	565	22	-	-	-	DV	12.00%	3	546	19
Computer Workstation	660	49	-	-	-	DV	10.00%	5	616	44
Display Cabinet	2,385	-	-	-	2 Mar 2020	DV	10.00%	-	-	-
Filing Cabinet	299	21	-	-	-	DV	10.00%	2	280	19
Filing Cabinet	176	21	-	21	17 Dec 2020	DV	10.00%	-	-	-
Sidewalk Sign	565	4	-	-	-	SL	6.50%	4	565	-
Whiteboard	2,110	-	-	-	-	DV	24.00%	-	2,110	-
Data Projector	2,735	-	-	-	2 Mar 2020	SL	15.50%	-	-	-
Laminator	999	-	-	-	-	SL	18.60%	-	999	-
Heat Pump	1,722	-	-	-	-	SL	10.00%	-	1,722	-
Computer Notebook	1,555	-	-	-	-	SL	48.00%	-	1,555	-
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	-



Depreciation Schedule

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DISPOSED	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Dell Optiplex Computers x 4	2,431	-	-	-	-	SL	48.00%	-	2,431	-
Projector - 2018	1,689	1,196	-	-	-	SL	17.50%	296	788	901
Sound System - 2018	2,818	1,996	-	-	-	SL	17.50%	493	1,315	1,503
Navigator Sign - 2018	2,200	1,956	-	-	-	SL	7.00%	154	398	1,802
Westinghouse Dishwasher - 2018	800	683	-	-	-	SL	13.50%	108	225	575
Westinghouse Oven - 2018	1,206	1,115	-	-	-	SL	7.00%	84	176	1,030
Westinghouse Stove Top - 2018	825	763	-	-	-	SL	7.00%	58	120	705
Produce Trolley	610	528	-	-	-	SL	13.50%	82	165	445
Toshiba Inverter Heat pump	3,103	2,844	-	-	-	SL	10.00%	310	569	2,534
Omega 60cm Ceramic Top	390	370	-	-	-	SL	7.00%	27	48	343
Omega wall oven SS	565	536	-	-	-	SL	7.00%	40	69	496
Schwan Instant hot filtered kitchen tap	955	905	-	-	-	SL	7.00%	67	117	838
Fisher & Paykel Double Dishdraw st/st.	1,547	1,408	-	-	-	SL	13.50%	209	348	1,199
IT Upgrade - 2019	16,189	14,489	-	-	-	SL	21.00%	3,400	5,100	11,089
Wireless Microphone	303	281	-	-	-	SL	30.00%	91	114	190
Haier Refrigerator/freezer	382	377	-	-	-	SL	13.50%	52	56	326
Logitech Group Video Conference System	1,635	-	1,635	-	-	SL	40.00%	382	382	1,254
Fridge Freezer	869	-	869	-	-	SL	13.50%	68	68	800
TV screen	1,095	-	1,095	-	-	SL	40.00%	219	219	876
TV screen	1,095	-	1,095	-	-	SL	40.00%	219	219	876
TV screen	1,095	-	1,095	-	-	SL	40.00%	219	219	876
Security Alarm System	2,149	-	2,149	-	-	SL	13.50%	48	48	2,100
Office Furniture - Nov-20	6,496	-	6,496	-	-	SL	10.50%	114	114	6,382
Inspiron 15 Laptop computer	817	-	817	-	-	SL	40.00%	27	27	789
Inspiron 15 Laptop computer - ACE	817	-	817	-	-	SL	40.00%	27	27	789



Depreciation Schedule

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DISPOSED	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Inspiron 15 Laptop computer - Admin	817	-	817	-	-	SL	40.00%	27	27	789
Inspiron 15 Laptop computer - Child & Youth	817	-	817	-	-	SL	40.00%	27	27	789
Inspiron 15 Laptop computer - Community Connector	817	-	817	-	-	SL	40.00%	27	27	789
Inspiron 15 Laptop computer - Manager	817	-	817	-	-	SL	40.00%	27	27	789
Inspiron 15 Laptop computer - YAR	817	-	817	-	-	SL	40.00%	27	27	789
<b>Total Office Equipment</b>	<b>79,471</b>	<b>29,563</b>	<b>20,148</b>	<b>21</b>	<b>21</b>			<b>6,943</b>	<b>31,428</b>	<b>42,747</b>
<b>Total</b>	<b>457,181</b>	<b>394,322</b>	<b>20,148</b>	<b>21</b>	<b>21</b>			<b>7,851</b>	<b>45,286</b>	<b>406,598</b>



## 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 23, 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 2020, the statement of financial position as at 31 December 2020, 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 23 presents fairly, in all material respects:
  - a) the entity information for the year ended 31 December 2020;
  - b) the service performance for the year then ended; and
  - c) the financial position of Katikati Community Resource Centre Incorporated as at 31 December 2020, 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**

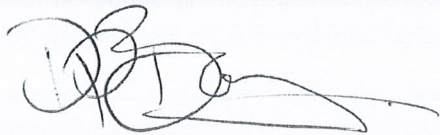
My objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted 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.

A handwritten signature in black ink, appearing to read 'D Bonney', with a long horizontal flourish extending to the right.

Daryl Bonney  
Auditor / Fellow Chartered Accountant  
Tauranga  
29 June 2021