

# Performance Report

Katikati CC Charitable Trust  
For the year ended 31 December 2024

Prepared by Admin & Accounting Solutions Ltd

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# Directory

## Katikati CC Charitable Trust For the year ended 31 December 2024

### Chair person

Emily Silby

### Treasurer

Zinta Krumins

### Manager

Nicky Austin

### Trustees

Rita Robinson (appointed April 2024)  
Emily Silby  
Zinta Krumins  
Lucia Ann Valley  
Nicky Austin (resigned Feb 2024)

### Bankers

Westpac

### Auditor

Daryl Bonney  
Tauranga

### Contact Details

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

# Entity Information

## Katikati CC Charitable Trust For the year ended 31 December 2024

### 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 to ō tatōu 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 Centre currently has four board members that constitutes our governance board.

#### Operational Structure

As at March 2024, Katikati Community Centre is run by a team of eight FTE paid employees. These are:- a General Manager, a Team Leader, a Room Bookings and Adult Education Coordinator, two Client Information Officers, a Community Advocate, a Child Programme Coordinator and a Business Administrator. The Centre also employs over 10 part-time/casual staff to assist with the delivery of its programmes.

The Poutama Pathways to employment programme is run by three FTE paid employees. These are: - a Youth Careers Coach, a Youth Employment Coach and a Youth Development Coach.

### 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 CC Charitable Trust For the year ended 31 December 2024

### Description of Entity's Outcomes

The Katikati Community Centre has been at the heart of the community for the past 32 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

Deliver current, comprehensive, and relevant information to the community, including links to service providers, community support groups and health professionals.

#### 2. Community Programmes

Enhance the capacity of families/whanau and individuals to address their personal and social needs, thereby improving the overall health and well-being of the community.

#### 3. Children and Youth Services

Work alongside youth to improve their health, education, and interpersonal skills, while building their confidence, connections, and engagement in the community. Provide after-school care and school holiday programs for working parents, where children are encouraged to take part in fun activities that build confidence, self-esteem, empathy and social skills.

#### 4. Poutama

A work-readiness and skills initiative funded by MSD, designed to provide young people with a wrap-around service to assist them into employment, training or further education. Targeted at youth that are at risk of long-term unemployment.

#### 5. Adult Education

Offer engaging courses funded by the Tertiary Education Commission, designed to encourage active learning. These include digital literacy, te reo Māori, English as a second language, and meditation and mindfulness. Additionally, Te Whatu Ora funds four antenatal courses each year.

2024 2023

## Description and Quantification of the Entity's Outputs

### 1. Information and Advisory Services

General information and advice provided in-person and on the phone	11,967	13,875
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### 2. Community Programmes

Average number of people at the weekly Wise and Wonderful programme for Seniors	44	31
Number of Antenatal courses offered	4	3
Total number of room bookings (external user bookings)	1,326	1,309
Total room booking hours (external user bookings)	4,366	6,150
Total community van enquiries	2,250	2,098
Total number of people engaged with Community Advocate service	342	350

### 3. Children and Youth Services

Average daily number of children at school holiday programme (annual average)	36	46
Average daily number of children at after school care programme	11	14
Total number of youths engaged in Youth-at-risk counselling	57	84
Total number of youths engaged in youth employment programme	71	53

### 4. Adult Education

Total number of TEC funded courses offered	31	36
Total number of participants in TEC funded courses	344	281

# Statement of Financial Performance

**Katikati CC Charitable Trust**  
**For the year ended 31 December 2024**

	NOTES	2024	2023
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	368,855	362,550
Revenue from providing goods or services	1	1,199,929	1,272,425
Interest, dividends and other investment revenue	1	24,155	28,429
Other revenue	1	4,058	796
<b>Total Revenue</b>		<b>1,596,997</b>	<b>1,664,199</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	980,066	1,101,153
Costs related to providing goods or service	2	453,351	619,325
Depreciation		20,529	17,294
<b>Total Expenses</b>		<b>1,453,945</b>	<b>1,737,772</b>
<b>Surplus/(Deficit) for the Year</b>		<b>143,052</b>	<b>(73,573)</b>

This Statement is to be read in conjunction with the accompanying Statement of Accounting Policies, Notes to the Performance Report, and Auditor's Report.

# Statement of Financial Position

## Katikati CC Charitable Trust As at 31 December 2024

	NOTES	31 DEC 2024	31 DEC 2023
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	339,817	549,792
Debtors and prepayments	3	24,116	13,298
GST		1,490	-
<b>Total Current Assets</b>		<b>365,423</b>	<b>563,091</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	476,008	458,991
Investments	3	5,600	4,270
<b>Total Non-Current Assets</b>		<b>481,608</b>	<b>463,261</b>
<b>Total Assets</b>		<b>847,031</b>	<b>1,026,351</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	6,688	5,728
Income in Advance		103,669	390,496
GST		-	16,863
Employee costs payable	4	69,395	90,367
<b>Total Current Liabilities</b>		<b>179,752</b>	<b>503,454</b>
<b>Total Liabilities</b>		<b>179,752</b>	<b>503,454</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>667,280</b>	<b>522,898</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	73,410	(69,642)
Gift Received - Katikati Community Centre	6	594,240	594,240
Revaluation Reserves - Manawa Shares	6	(370)	(1,700)
<b>Total Accumulated Funds</b>		<b>667,280</b>	<b>522,898</b>

**Signed for and on behalf of the Trustees:**

**Trustee**

Date:

**Trustee**

Date:

This Statement is to be read in conjunction with the accompanying Statement of Accounting Policies, Notes to the Performance Report, and Auditor's Report.

# Statement of Cash Flows

Katikati CC Charitable Trust  
For the year ended 31 December 2024

	2024	2023
<b>Statement of Cash Flow</b>		
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	82,028	1,162,741
Receipts from providing goods or services	1,193,169	238,543
Interest, dividends and other investment receipts	24,155	28,429
Cash receipts from other operating activities	-	-
GST	(18,353)	(10,327)
Payments to suppliers and employees	(1,453,429)	(1,593,603)
<b>Total Cash Flows from Operating Activities</b>	<b>(172,430)</b>	<b>(174,217)</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Payments to acquire property, plant and equipment	(37,545)	(33,464)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(37,545)</b>	<b>(33,464)</b>
<b>Bank Accounts and Cash</b>		
Opening Cash	549,792	757,473
Net change in cash for period	(209,975)	(207,680)
Closing cash	339,817	549,792

# Statement of Accounting Policies

## Katikati CC Charitable Trust For the year ended 31 December 2024

### 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.
- **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. Commitments

There are no commitments as at 31 December 2024.

### 3. Contingent Liabilities and Guarantees

There are no contingent Liabilities or Guarantees as at 31 December 2024.

### 4. Related Parties

Flipside Services Ltd is owned and operated by the partner of an employee and received \$5,177 in the period. The Positive Group Ltd is owned and operated by the partner of another employee and received \$85, neither of these companies received terms and conditions which were more favourable to them than the Trust would have agreed to had there been no relationship to the Employee.

On occasion, the partners of employees have volunteered their time to do garden maintenance and driving for the Centre. We have given them a koha as a token of appreciation.

### 5. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.



# Notes to the Performance Report

## Katikati CC Charitable Trust For the year ended 31 December 2024

2024 2023

### 1. Analysis of Revenue

#### Donations, fundraising and other similar revenue

Acorn Foundation Grant	13,332	16,168
Bay Trust Grant	42,500	35,000
COGS Grant	5,000	7,917
Creative BOP	1,515	6,999
DMS Trust	10,000	10,000
Donations Received	14,212	7,271
Grassroots Trust	5,000	6,667
Lion Foundation Grant	-	20,979
Lottery Community Grant	35,000	52,500
MSD - CC - Discretionary Funding - Covid-19	-	277
Ministry of Social Development - CC - Discretionary Funding - Flood relief (MSD)	-	4,000
MSD - CC - Discretionary Funding - Whanau	131,132	130,390
Other Grants	30,398	1,768
Sponsorship	5,000	-
TECT Community Development	61,750	47,500
We Care Grant	10,920	-
Welcoming Communities Income	200	12,200
Wise & Wonderful Income	2,896	2,915
<b>Total Donations, fundraising and other similar revenue</b>	<b>368,855</b>	<b>362,550</b>

#### Revenue from providing goods or services

Activity Fees	86,538	85,124
Administration Revenue	144,998	163,230
BOP District Health Board - Antenatal	7,517	5,638
Community Breakfast Income	4,339	3,812
Ministry of Education - Whanau Navigator	66,667	33,333
Ministry of Social Development - POUTAMA	590,595	590,595
Ministry of Social Development Funding CC	-	90,000
MSD (OSCAR)	41,138	58,120
OT - Youth	26,922	46,998
OSCAR Subsidies	1,014	2,825
Photocopying	403	303
Rent Received	68,770	55,481
TEC Funding	73,799	73,984
WBOP District Council	87,230	62,982
<b>Total Revenue from providing goods or services</b>	<b>1,199,929</b>	<b>1,272,425</b>

#### Interest, dividends and other investment revenue

Dividends Received	150	165
TECT Payout - Non Assessible	1,000	500

	2024	2023
Interest Received	23,005	27,764
<b>Total Interest, dividends and other investment revenue</b>	<b>24,155</b>	<b>28,429</b>
<b>Other revenue</b>		
Other Income	4,058	796
<b>Total Other revenue</b>	<b>4,058</b>	<b>796</b>
	2024	2023

## 2. Analysis of Expenses

### Volunteer and employee related costs

Health & Safety Costs	113	311
KiwiSaver Employer Contributions	26,670	27,775
Supervision/Mentoring	3,748	4,702
Training	6,027	11,428
Travel	2,917	9,428
Tutor Fees	14,521	8,776
Wages	926,071	1,038,734
<b>Total Volunteer and employee related costs</b>	<b>980,066</b>	<b>1,101,153</b>

### Costs related to providing goods or services

ACC Levies	3,650	3,148
Administration Expenses	144,998	163,230
Advertising	3,312	10,663
Annual General Meeting Expenses	130	156
Antenatal Expenses	4,160	3,713
Audit Fees	4,500	7,200
Bad Debts	37	705
Bank Fees	101	(18)
Bus Hire & Travel	4,795	5,584
Catering	2,220	2,834
Cleaning	8,243	13,911
Community Breakfast Expenses	3,405	3,394
Compliance (& Building)	-	675
Computer Expenses	11,448	9,145
Consulting & Accounting	7,513	8,870
Consumables	6,253	4,603
Discretionary Funding - Covid-19 (MSD)	-	277
Discretionary Funding - Flood relief (MSD)	-	4,000
Discretionary Funding spent Family/Whanau Funding (MSD)	6,966	130,390
Electricity	8,715	7,008
Entry & Activity Costs	26,405	28,315
Gifts & Vouchers	1,319	2,618
Governance Expenses	3,587	3,427
Insurance	21,073	13,236
Legal expenses	4,320	7,870



	2024	2023
Loss on Sale	-	2,730
Low Cost Assets	1,246	2,891
Marketing	4,821	11,864
Motor Vehicle Expenses	28,699	21,963
Office Expenses	-	2,467
Pastoral Care	5,462	-
Photocopier monthly charge	5,022	4,562
Rangatahi Kai	15,743	9,046
Rates	5,203	6,092
Recruitment	245	1,305
Refreshments	7,057	5,887
Rent & Leasing	58,356	53,857
Repairs and Maintenance	14,953	25,721
Resource Materials	3,951	2,104
Security	3,320	644
Staff Health & Wellbeing	-	69
Stakeholder engagement	718	-
Stationery	3,540	5,287
Stripe Fees	1,846	843
Subscriptions	3,523	1,383
Telephone & Internet	9,412	9,975
Uniforms	76	642
Welcoming Communities expenses	159	13,595
Wise & Wonderful expenses	2,847	1,445
<b>Total Costs related to providing goods or services</b>	<b>453,351</b>	<b>619,325</b>
<b>Depreciation</b>		
Depreciation	20,529	17,294
<b>Total Depreciation</b>	<b>20,529</b>	<b>17,294</b>
	2024	2023

### 3. Analysis of Assets

#### Bank accounts and cash

Westpac - 00	22,331	47,835
Westpac - 01	179,015	34,932
Staff Debit Card	1,376	207
Westpac - 81 Term Deposit	137,095	466,818
<b>Total Bank accounts and cash</b>	<b>339,817</b>	<b>549,792</b>

#### Debtors and prepayments

Accounts Receivable	24,116	13,298
<b>Total Debtors and prepayments</b>	<b>24,116</b>	<b>13,298</b>

#### Investments

Shares	5,600	4,270
<b>Total Investments</b>	<b>5,600</b>	<b>4,270</b>

	2024	2023
<b>4. Analysis of Liabilities</b>		
<b>Creditors and accrued expenses</b>		
Accounts Payable	6,688	5,728
GST	(1,490)	16,863
Income in Advance	103,669	390,496
<b>Total Creditors and accrued expenses</b>	<b>108,866</b>	<b>413,087</b>
<b>Employee costs payable</b>		
Holiday Pay	36,621	49,529
PAYE Payable	21,640	22,758
Wages/Salaries Payable	10,944	17,673
Withholding Tax Payable	190	408
<b>Total Employee costs payable</b>	<b>69,395</b>	<b>90,367</b>
	2024	2023

#### 5. Property, Plant and Equipment

<b>Buildings</b>		
Buildings	397,801	397,801
Less Accumulated Depreciation on Buildings	(1,163)	(698)
<b>Total Buildings</b>	<b>396,638</b>	<b>397,103</b>
<b>Motor Vehicles</b>		
Vehicles at Cost	58,897	33,911
Less Accumulated Depreciation on Vehicles	(15,778)	(9,495)
<b>Total Motor Vehicles</b>	<b>43,120</b>	<b>24,416</b>
<b>Office Equipment</b>		
Office Equipment	65,553	52,994
Less Accumulated Depreciation on Office Equipment	(29,303)	(15,522)
<b>Total Office Equipment</b>	<b>36,250</b>	<b>37,472</b>
<b>Total Property, Plant and Equipment</b>	<b>476,008</b>	<b>458,991</b>

	2024	2023
<b>6. Accumulated Funds</b>		
<b>Accumulated Funds</b>		
Opening Balance	522,898	572,286
Accumulated surpluses or (deficits)	143,052	(73,573)
Reserves	1,330	24,184
<b>Total Accumulated Funds</b>	<b>667,280</b>	<b>522,898</b>
<b>Total Accumulated Funds</b>	<b>667,280</b>	<b>522,898</b>

### 7. Breakdown of Reserves

The Reserves are made up of an initial distribution from the Katikati Community Centre Incorporated Society (\$569,325) and Revaluation of Manawa Shares. 2023 Reserves relate to the final distributions from Katikati Community Centre Incorporated Society upon its dissolution.

# Performance by Programme

## Katikati CC Charitable Trust

For the year ended 31 December 2024

NOTES	ACE	ASP	CC	POUTAMA	SHP	YAR	OPERATIONS/OT HER	2024
<b>Revenue</b>								
Acorn Foundation Grant	-	-	-	-	13,332	-	-	13,332
Activity Fees	6,729	31,245	-	-	48,186	-	378	86,538
Administration Revenue	-	-	-	-	-	-	144,998	144,998
Bay Trust Grant	-	-	-	-	-	-	42,500	42,500
BOP District Health Board - Antenatal	7,517	-	-	-	-	-	-	7,517
COGS Grant	-	-	-	-	-	-	5,000	5,000
Community Breakfast Income	-	-	4,339	-	-	-	-	4,339
Creative BOP	-	-	-	-	-	-	1,515	1,515
Dividends Received	-	-	-	-	-	-	150	150
DMS Trust	-	-	-	-	10,000	-	-	10,000
Donations Received	-	101	4,955	-	72	-	9,084	14,212
Grassroots Trust	-	-	-	-	-	-	5,000	5,000
Interest Received	-	-	-	-	-	-	23,005	23,005
Lottery Community Grant	-	-	-	-	-	-	35,000	35,000
Ministry of Education - Whanau Navigator	-	-	33,333	-	-	-	33,333	66,667
MSD - CC - Discretionary Funding - Whanau	-	-	88,314	-	-	26,664	16,155	131,132
Ministry of Social Development - POUTAMA	-	-	-	590,595	-	-	-	590,595
MSD (OSCAR)	-	13,740	-	-	27,398	-	-	41,138
OT - Youth	-	-	-	-	-	26,922	-	26,922
OSCAR Subsidies	-	766	-	-	247	-	-	1,014
Other Grants	-	-	1,768	-	-	-	28,631	30,398
Other Income	-	-	-	-	-	-	4,058	4,058
Photocopying	-	-	-	-	-	-	403	403

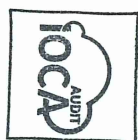
This Statement is to be read in conjunction with the accompanying Statement of Accounting Policies, Notes to the Performance Report, and Auditor's Report.

	NOTES	ACE	ASP	CC	POUTAMA	SHP	YAR	OPERATIONS/OT HER	2024
Rent Received		-	-	-	-	-	-	68,770	68,770
TEC Funding		73,799	-	-	-	-	-	-	73,799
TECT Community Development		-	-	1,750	-	-	-	60,000	61,750
TECT Payout - Non Assessible		-	-	-	-	-	-	1,000	1,000
WBOP District Council		-	-	13,995	-	-	-	73,235	87,230
Welcoming Communities Income		-	-	-	-	-	-	200	200
Wise & Wonderful Income		-	-	-	-	-	-	2,896	2,896
Grow On Katikati Grants		-	-	-	-	-	-	15,217	15,217
Sponsorship		-	-	-	-	-	-	5,000	5,000
We Care Grant		-	-	-	-	-	-	10,920	10,920
<b>Total Revenue</b>		<b>88,045</b>	<b>45,852</b>	<b>148,454</b>	<b>590,595</b>	<b>99,235</b>	<b>53,586</b>	<b>586,448</b>	<b>1,612,215</b>
<b>Gross Profit</b>		<b>88,045</b>	<b>45,852</b>	<b>148,454</b>	<b>590,595</b>	<b>99,235</b>	<b>53,586</b>	<b>586,448</b>	<b>1,612,215</b>
<b>Total Income</b>		<b>88,045</b>	<b>45,852</b>	<b>148,454</b>	<b>590,595</b>	<b>99,235</b>	<b>53,586</b>	<b>586,448</b>	<b>1,612,215</b>
<b>Expenses</b>									
ACC Levies		-	-	-	-	-	-	3,650	3,650
Administration Expenses		13,207	6,966	21,034	73,824	14,930	10,037	5,000	144,998
Advertising		-	-	-	2,910	-	-	402	3,312
Annual General Meeting Expenses		-	-	-	-	-	-	130	130
Antenatal Expenses		4,160	-	-	-	-	-	-	4,160
Audit Fees		-	-	-	-	-	-	4,500	4,500
Bad Debts		-	37	-	-	-	-	-	37
Bank Fees		-	-	-	16	-	-	85	101
Bus Hire & Travel		-	-	-	890	3,905	-	-	4,795
Catering		9	-	-	1,257	-	39	915	2,220
Cleaning		-	-	-	614	-	-	7,630	8,243
Community Breakfast Expenses		-	-	3,405	-	-	-	-	3,405

This Statement is to be read in conjunction with the accompanying Statement of Accounting Policies, Notes to the Performance Report, and Auditor's Report.

NOTES	ACE	ASP	CC	POUTAMA	SHP	YAR	OPERATIONS/OT HER	2024
Computer Expenses	-	838	-	1,252	838	-	8,519	11,448
Consulting & Accounting	-	-	-	-	-	-	7,513	7,513
Consumables	361	35	2,935	240	647	-	2,035	6,253
Depreciation	-	-	-	833	-	-	19,696	20,529
Discretionary Funding spent Family/Whanau Funding (MSD)	-	-	5,806	-	-	-	1,161	6,966
Electricity	-	-	-	4,075	-	-	4,640	8,715
Entry & Activity Costs	274	-	2,200	21,220	3,690	-	(979)	26,405
Gifts & Vouchers	79	-	264	561	42	118	256	1,319
Governance Expenses	-	2,174	-	-	-	-	1,414	3,587
Health & Safety Costs	-	-	-	26	-	-	87	113
Insurance	-	-	-	8,034	-	-	13,038	21,073
KiwiSaver Employer Contributions	896	1,070	1,834	6,682	1,513	969	13,706	26,670
Legal expenses	-	-	-	-	-	-	4,320	4,320
Low Cost Assets	-	-	-	1,246	-	-	-	1,246
Marketing	1,400	198	-	539	96	-	2,588	4,821
Motor Vehicle Expenses	-	-	115	28,398	-	-	186	28,699
Pastoral Care	-	-	-	5,462	-	-	-	5,462
Photocopier monthly charge	-	-	-	2,029	-	-	2,993	5,022
Rangatahi Kai	-	-	-	15,743	-	-	-	15,743
Rates	-	-	-	5,203	-	-	-	5,203
Recruitment	-	-	-	245	-	-	-	245
Refreshments	93	540	2,226	1,063	143	-	2,992	7,057
Rent & Leasing	-	2,000	200	56,156	-	-	-	58,356
Repairs and Maintenance	-	300	-	2,981	-	52	11,620	14,953
Resource Materials	-	165	-	1,653	117	-	2,016	3,951
Security	-	-	-	2,592	-	-	729	3,320
Stakeholder engagement	-	-	-	718	-	-	-	718

This Statement is to be read in conjunction with the accompanying Statement of Accounting Policies, Notes to the Performance Report, and Auditor's Report.





NOTES	ACE	ASP	CC	POUTAMA	SHP	YAR	OPERATIONS/OT HER	2024
Stationery	44	7	65	1,170	116	37	2,102	3,540
Stripe Fees	-	-	-	-	-	-	1,846	1,846
Subscriptions	-	74	-	698	74	1,681	997	3,523
Supervision/Mentoring	-	-	1,500	1,100	-	1,148	-	3,748
Telephone & Internet	46	238	853	3,403	238	157	4,478	9,412
Training	804	774	454	2,500	370	257	870	6,027
Travel	45	-	499	302	-	-	2,071	2,917
Tutor Fees	13,621	-	-	-	-	-	900	14,521
Uniforms	-	51	-	13	-	-	13	76
Wages	29,970	51,092	64,405	260,309	64,865	31,935	423,495	926,071
Welcoming Communities expenses	-	-	-	-	-	-	159	159
Wise & Wonderful expenses	-	-	-	-	-	-	2,847	2,847
Grow On Katikati Grants expenses	-	-	-	-	-	-	15,217	15,217
<b>Total Expenses</b>	<b>65,008</b>	<b>66,559</b>	<b>107,793</b>	<b>515,957</b>	<b>91,584</b>	<b>46,428</b>	<b>575,833</b>	<b>1,469,163</b>
<b>Profit (Loss) Before Taxation</b>	<b>23,037</b>	<b>(20,706)</b>	<b>40,660</b>	<b>74,638</b>	<b>7,651</b>	<b>7,158</b>	<b>10,615</b>	<b>143,052</b>
<b>Trustees Income Before Tax</b>	<b>23,037</b>	<b>(20,706)</b>	<b>40,660</b>	<b>74,638</b>	<b>7,651</b>	<b>7,158</b>	<b>10,615</b>	<b>143,052</b>
<b>Net Trustees Income for the Year</b>	<b>23,037</b>	<b>(20,706)</b>	<b>40,660</b>	<b>74,638</b>	<b>7,651</b>	<b>7,158</b>	<b>10,615</b>	<b>143,052</b>

This Statement is to be read in conjunction with the accompanying Statement of Accounting Policies, Notes to the Performance Report, and Auditor's Report.



## 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 4 to 19, which comprises the entity information, the statement of service performance, the statement of financial performance and the statement of cash flows for the year ended 31 December 2024, the statement of financial position as at 31 December 2024, 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 19 presents fairly, in all material respects:
  - a) the entity information for the year ended 31 December 2024;
  - b) the service performance for the year then ended; and
  - c) the financial position of Katikati Community Centre Charitable Trust as at 31 December 2024, 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 judgment 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  
Qualified Auditor # 22407  
Chartered Accountant Fellow  
Tauranga  
23 June 2025