

# 2019 Performance Report

Katikati Community Centre  
For the year ended 31 December 2019

Prepared by Our Accountant Limited

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# Directory

## Katikati Community Centre For the year ended 31 December 2019

### Chairperson

David Marshall

### Secretary

Anne Henry

### Treasurer

Vacant

### Manager

Allan Wainwright

### Governance Board

David Marshall  
Irene Maxwell-Curnock  
Joell Samuels  
Lose Uilou  
Nicky Austin  
Anne Henry

### Chartered Accountant

Ivan Martinovich  
C/- Our Accountant Limited  
9 George Street  
Hamilton 3214

### Auditor

Bruce W Warden Limited  
Accountant  
P.O. Box 73  
Katikati

### Bankers

Westpac

### Contact Details

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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 For the year ended 31 December 2019

'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 employs 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 2019

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

#### Programmes

<p><b>Information &amp; Advisory Services</b></p> <ul style="list-style-type: none"> <li>- Information enquiries</li> <li>- Smartphone support for the elderly</li> <li>- Pregnancy &amp; Parenting classes</li> </ul> <p><b>Children &amp; Youth Services</b></p> <ul style="list-style-type: none"> <li>- School Holiday Programme</li> <li>- Breakaway Holiday Programme</li> <li>- After-school Programme</li> </ul> <p><b>Adult &amp; Community Education</b></p> <ul style="list-style-type: none"> <li>- Community Education/Funded and Self-Funded</li> </ul>	<p>Over 8,000 enquiries annually Weekly drop in service Four classes annually Averaging 60 youth daily Over 30 youth daily Averaging 30 children daily</p> <p>Over 700 learners annually</p>
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#### Outcomes

##### Information & Advisory Services

Provided up to date , complete and relevant information to the community with links to service providers, community support groups and health professionals

Increased the ability of families/whanau and individuals to meet their own personal and social needs thus improving the community health and well-being.

##### Children & Youth Services

Provided youth programmes 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.

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.

Provided an After-School Care and Holiday Programme 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.

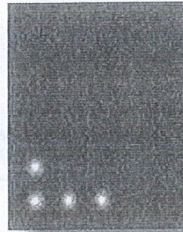
##### Adult & Community Education

Provided Tertiary Education Commission funded courses that raised foundation skills; strengthened 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.

Provided centre-funded courses for adults that promoted personal, economic and social well-being, and contributed to more involvement in the community.

Provided opportunities to learn new skills or improve existing skills at minimal costs.





B R U C E W  
W A R D E N  
LIMITED  
ACCOUNTANTS

## INDEPENDENT AUDITORS REPORT

To the members of the Katikati Community Resource Centre Incorporated.

### Report on the Financial Statements

We have audited the attached statements of the Katikati Community Resource Centre Incorporated on pages 7 to 21, which comprises the statement of financial performance, statement of financial position, statement of cash flows and notes for the year ended 31<sup>st</sup> December 2019. We were not requested to audit the statement of service performance, and accordingly this statement has not been included in our audit.

### Governance Board's Responsibility for the Performance Report

The Governance Board's are responsible for the preparation and fair presentation of the performance report in accordance with the Public Benefit Entity Simple Format Reporting Standard – Accrual (Not for Profit) Standard and for such internal control as the board determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on those parts of the performance report which are subject to our audit. We conducted our audit in accordance with generally accepted standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the performance report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the performance report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the performance report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the performance report.

Other than in our capacity as auditor we have no relationship with, or interest in the Katikati Community Resource Centre Incorporated.

### Unqualified Opinion

In our opinion, the performance reports for the Katikati Community Resource Centre Incorporated on pages 7 to 22 are prepared in all material respects in accordance with the Public Benefit Entity Simple Format Reporting Standard – Accrual (Not for Profit) Standard apart from the statement of service performance on page 5 on which we do not express an opinion.

### Restriction on Use of Our Report

This report is made solely to the board in accordance with the requirements of their constitution. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the board for our audit work, for this report or for the opinions we have formed.

Bruce W Warden Ltd  
Accountant

Katikati  
16<sup>th</sup> May 2020



# Statement of Financial Performance

**Katikati Community Centre**  
**For the year ended 31 December 2019**

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

	NOTES	2019	2018
<b>Revenue</b>			
Government Grants/Contracts		153,631	152,784
Other Grants & Sponsorship		201,416	225,516
Programme Fees		144,557	130,804
Rental Income & Services		47,812	37,223
Donations		1,207	1,199
Interest, dividends and other investment revenue		5,554	2,386
<b>Total Revenue</b>		<b>554,177</b>	<b>549,912</b>
<b>Expenses</b>			
Operating and Programme Expenses		158,057	170,886
Wage Expenses		385,684	384,349
<b>Total Expenses</b>		<b>543,741</b>	<b>555,236</b>
<b>Net Surplus/(Deficit) before Adjustments</b>		<b>10,436</b>	<b>(5,323)</b>
<b>Adjustments</b>			
Depreciation		4,652	4,685
<b>Total Adjustments</b>		<b>4,652</b>	<b>4,685</b>
<b>Surplus/(Deficit) for the Year</b>		<b>5,784</b>	<b>(10,008)</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 2019

	2019	2018
<b>Equity</b>		
Opening Balance	450,239	460,247
<b>Increases</b>		
Surplus for the Period	5,784	-
Revaluation Reserve	2,013	-
<b>Total Increases</b>	<b>7,797</b>	<b>-</b>
<b>Decreases</b>		
Deficit for the Period	-	10,008
<b>Total Decreases</b>	<b>-</b>	<b>10,008</b>
<b>Total Equity</b>	<b>458,036</b>	<b>450,239</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 2019**

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

	NOTES	31 DEC 2019	31 DEC 2018
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	6	113,562	155,207
Accounts Receivable		7,619	6,363
Term Deposit		45,272	43,738
GST Receivable		-	882
<b>Total Current Assets</b>		<b>166,452</b>	<b>206,190</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment		394,322	359,341
Investments		7,430	5,417
<b>Total Non-Current Assets</b>		<b>401,752</b>	<b>364,758</b>
<b>Total Assets</b>		<b>568,205</b>	<b>570,947</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payables		38,653	46,479
GST Payable		4,722	-
Income in Advance		66,794	74,230
<b>Total Current Liabilities</b>		<b>110,169</b>	<b>120,708</b>
<b>Total Liabilities</b>		<b>110,169</b>	<b>120,708</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>458,036</b>	<b>450,239</b>
<b>Equity</b>			
Accumulated funds		456,023	450,239
Revaluation Reserve		2,013	-
<b>Total Equity</b>		<b>458,036</b>	<b>450,239</b>

Signed for and on behalf of the board;

Allan Wainwright

David Marshall

**Manager**

**Chairman**

Date:

19/06/2020

Date:

19/06/2020

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



# Statement of Cash Flows

## Katikati Community Centre For the year ended 31 December 2019 Cash Basis

"How the entity has received and used cash"

	2019	2018
<b>Cash Flows</b>		
<b>Operating Activities</b>		
Grants, Contracts, Sponsorship and Donations	350,241	370,798
Programme Fees	143,301	130,804
Payments to suppliers and employees	(545,962)	(568,907)
Dividends and Interest received	4,132	2,386
Rent Income and Services	47,812	36,325
<b>Net Cash Flows from Operating Activities</b>	<b>(476)</b>	<b>(28,594)</b>
<b>Investing Activities</b>		
Proceeds from sale of investments	-	2,283
Payment for property, plant and equipment	(39,634)	(67,122)
<b>Net Cash Flows from Investing Activities</b>	<b>(39,634)</b>	<b>(64,839)</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>(40,110)</b>	<b>(93,433)</b>
	<b>2019</b>	<b>2018</b>
<b>Cash and Cash Equivalents</b>		
Cash and cash equivalents at beginning of period	198,944	292,387
Cash and cash equivalents at end of period	158,834	198,944
<b>Net Cash flows</b>	<b>(40,110)</b>	<b>(93,443)</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 2019

'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 with the exemption of the policy in relation to the following;

##### Revaluation of Share Investments

The Centre has revalued Share Investments as at 31 December 2019. The Centre intends to revalue Share Investments at the last day of the financial year moving forward.

### 2. Commitments

The Katikati Community Centre did not have any capital commitments at year end (2018: 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 (2018: 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)	3,680		3,680
Adult & Community Education (ACE)	3,850		3,850
Youth at Risk (YAR)		2,260	2,260
Mpowa	3,120	1,825	4,945
After School Programme (ASP)		6,606	6,606
<b>Total</b>	<b>\$10,650</b>	<b>\$10,691</b>	<b>\$21,341</b>

	2019	2018
<b>6. Cash at Bank</b>		
Wespac Account - 00	13,433	7,855
Wespac Account - 01	6,743	24,453
Wespac Account - 02	8,367	1,725
Wespac Account - 03	25	6
Wespac Account - 04	10,298	15,432
Wespac Account - 05	60,426	64,682
Wespac Account - 06	14,145	38,310
Wespac Account - 07	-	1,874
Wespac Account - 09	125	870
<b>Total Cash at Bank</b>	<b>113,562</b>	<b>155,207</b>



# Income & Expenses Analysis and Schedules

## Katikati Community Centre For the year ended 31 December 2019

	DETAIL	2019	2018
<b>Income &amp; Expenses Analysis</b>			
<b>Income</b>			
Operating & Project	1	248,518	189,580
School Holiday Programme (SHP)	2	89,543	92,298
Breakaway Holiday Programme (BHP)	3	18,089	12,000
Youth at Risk (YAR)	4	19,452	17,964
Mpowa	5	25,737	72,996
After School Programme (ASP)	6	66,014	66,060
Adult & Community Education (ACE)	7	63,369	73,522
Community Education Self Funded (CE)	8	23,456	25,492
<b>Total Income</b>		<b>554,177</b>	<b>549,912</b>
<b>Programme Expenses</b>			
Operating & Project	1	235,718	211,824
School Holiday Programme (SHP)	2	78,109	98,686
Breakaway Holiday Programme (BHP)	3	9,484	15,255
Youth at Risk (YAR)	4	14,870	18,177
Mpowa	5	37,497	63,874
After School Programme (ASP)	6	75,960	49,041
Adult & Community Education (ACE)	7	59,308	64,206
Community Education Self Funded (CE)	8	32,794	34,171
<b>Total Programme Expenses</b>		<b>543,741</b>	<b>555,236</b>
<b>Total Income &amp; Expenses Analysis</b>		<b>10,436</b>	<b>(5,323)</b>

	DETAIL	2019	2018
<b>1. Operating &amp; Projects</b>			
<b>Operating &amp; Projects Income</b>			
Rent Received		47,579	36,939
Brochure Advertising		-	242
Donations Received		1,099	899
Lions Foundation Grant		14,432	-
Lottery Community Facilities (Refunded)		(2,007)	45,299
Lottery Community Grant		50,000	40,000
MSD - Info & Advice		9,260	8,598
Bay Trust Grant		30,000	30,000
COGS Grant		7,500	3,500
TECT Community Development		30,000	-
WBOP District Council		29,099	21,674
Other Grants		13,317	-
Photocopying		233	42
Welcoming Communities - Income		12,451	-



	DETAIL	2019	2018
Interest Received		2,762	1,778
Dividends Received		1,371	608
Other Income		1,422	-
<b>Total Operating &amp; Projects Income</b>		<b>248,518</b>	<b>189,580</b>
<b>Operating &amp; Projects Expenses</b>			
ACC Levies		1,145	1,134
Advertising		2,821	3,595
Annual General Meeting Expenses		163	-
Antenatal Expenses		-	3,226
Audit Fees		900	900
Bad Debts		752	271
Bank Fees		17	26
Catering		-	466
Cleaning		5,883	5,309
Computer Expenses		5,814	3,427
Community Research		-	2,450
Consulting & Accounting		6,900	5,468
Database Expenses		-	600
Electricity		3,674	3,761
Enrolmy Credit Card (Stripe) Fee A/c		1,027	50
General Expenses		-	195
Gifts & Vouchers		307	415
Govenance Expenses		11	-
Health & Safety Costs		166	-
Insurance		3,848	3,806
Interest		-	-
Legal expenses		50	7,787
Low Cost Assets		155	155
Marketing		300	1,178
Office Expenses		128	489
Photocopier monthly charge		2,682	1,619
Printing & Stationery		1,882	1,949
Refreshments		1,075	1,418
Repairs and Maintenance		8,043	6,144
Resource Materials		-	290
Centre Renovations 2017		-	4,506
Security		741	1,697
Subscriptions/Donations/Fees/Reg (302)		-	191
Telephone & Internet (306)		1,090	1,006
Supervision/Mentoring		-	170
Training		789	498
Travel		1,418	2,064
Volunteer		-	324
Wages		191,362	158,195
Staff Expenses		1,073	19,390



Subscriptions (318)	342	25
Telephone & Internet (320)	-	-
Welcoming Communities - Expenses	12,500	-
Charges to Internal Programmes	(21,341)	(32,368)
<b>Total Operating &amp; Projects Expenses</b>	<b>235,718</b>	<b>211,824</b>
<b>Total Operating &amp; Projects</b>	<b>12,799</b>	<b>(22,244)</b>

	DETAIL	2019	2018
<b>2. School Holiday Programme (SHP)</b>			
<b>SHP Income</b>			
SHP - OSCAR Subsidies		1,220	1,015
SHP - Activity Fees		48,710	44,765
SHP - Creative Bay of Plenty		2,250	750
SHP - Acorn Foundation		10,000	10,000
SHP - Sky City Hamilton Community Trust		-	5,000
SHP - Ministry of Social Development (OSCAR)		27,254	30,668
SHP - Donations		108	100
<b>Total SHP Income</b>		<b>89,543</b>	<b>92,298</b>
<b>SHP Expenses</b>			
SHP - Advertising		1,015	1,372
SHP - Bus Hire & Travel		7,441	9,772
SHP - Cleaning		-	34
SHP - Consumables		1,222	2,673
SHP - Computer Expenses		496	505
SHP - Entry & Activity Fees		12,130	14,873
SHP - General Expenses		30	202
SHP - Low Cost Assets		103	-
SHP - Photocopying & Stationary		15	17
SHP - Refreshments		755	290
SHP - Rent & Room Hire		2,658	4,110
SHP - Resource Materials		1,073	180
SHP - Subscriptions		20	-
SHP - Telephone & Internet		899	702
SHP - Training		104	361
SHP - Tutor Fees & Travel		1,250	955
SHP - Volunteer expenses		-	50
SHP - Uniforms		105	1,176
SHP - Wages		48,792	61,415
<b>Total SHP Expenses</b>		<b>78,109</b>	<b>98,686</b>
<b>Total School Holiday Programme (SHP)</b>		<b>11,434</b>	<b>(6,388)</b>



	DETAIL	2019	2018
<b>3. Breakaway Holiday Programme (BHP)</b>			
<b>BHP - Income</b>			
BHP - Breakaway Holiday Programme - Income		7	-
BHP - Ministry of Social Development		18,082	12,000
<b>Total BHP - Income</b>		<b>18,089</b>	<b>12,000</b>
<b>BHP Expenses</b>			
BHP - Breakaway Holiday Programme - Expenses		203	92
BHP - Bus Hire & Travel		1,149	1,843
BHP - Consumables		10	-
BHP - Entry & Activity Fees		1,080	2,583
BHP - General Expenses		-	26
BHP - Refreshments		-	158
BHP - Wages		7,042	10,553
<b>Total BHP Expenses</b>		<b>9,484</b>	<b>15,255</b>
<b>Total Breakaway Holiday Programme (BHP)</b>		<b>8,605</b>	<b>(3,255)</b>
	DETAIL	2019	2018

**4. Youth at Risk (YAR)**

<b>YAR Income</b>			
YAR - Ministry of Social Development		19,452	17,964
<b>Total YAR Income</b>		<b>19,452</b>	<b>17,964</b>
<b>YAR Expenses</b>			
YAR - Administration		2,260	2,260
YAR - Supervision/Mentoring		270	-
YAR - Training		30	-
YAR - Travel		123	-
YAR - Tutor Fees		2,013	-
YAR - Wages		10,174	15,917
<b>Total YAR Expenses</b>		<b>14,870</b>	<b>18,177</b>
<b>Total Youth at Risk (YAR)</b>		<b>4,582</b>	<b>(213)</b>
	DETAIL	2019	2018

**5. Mpowa**

<b>Mpowa Income</b>			
Mpowa - Mpowa Youth - Income		289	-
Mpowa - Bay Trust		15,000	17,000
Mpowa - Creative Tauranga		-	1,792
Mpowa - Donation		-	200
Mpowa - Lottery Community		-	35,000
Mpowa - Mpowa Activity Fees		-	4
Mpowa - Mpowa - Funding		4,348	-



	DETAIL	2019	2018
Mpowa - TECT		-	15,000
Mpowa - WBOP District Council		6,100	4,000
<b>Total Mpowa Income</b>		<b>25,737</b>	<b>72,996</b>
<b>Mpowa Expenses</b>			
Mpowa - Advertising		1,430	69
Mpowa - Cleaning		-	9
Mpowa - Consumables		243	441
Mpowa - Entry & Activity Fees		2,153	2,155
Mpowa - Gifts		115	-
Mpowa - Management Fee		1,825	3,650
Mpowa - Photocopying & Stationary		20	55
Mpowa - Refreshments		70	635
Mpowa - Rent & Room Hire		3,172	6,240
Mpowa - Repairs & Maintenance		-	120
Mpowa - Resource Materials		-	114
Mpowa - Supervision/Mentoring		360	798
Mpowa - Subscriptions/Reg Fees		-	320
Mpowa - Telephone & Internet		933	963
Mpowa - Training		130	666
Mpowa - Travel		233	825
Mpowa - Uniforms		53	160
Mpowa - Wages		26,761	46,653
<b>Total Mpowa Expenses</b>		<b>37,497</b>	<b>63,874</b>
<b>Total Mpowa</b>		<b>(11,761)</b>	<b>9,122</b>
	DETAIL	2019	2018

## 6. After School Programme (ASP)

<b>ASP Income</b>			
ASP - OSCAR Subsidy		2,995	4,515
ASP - Activity Fees		51,797	51,546
ASP - Ministry of Social Development (OSCAR)		11,222	10,000
<b>Total ASP Income</b>		<b>66,014</b>	<b>66,060</b>
<b>ASP Expenses</b>			
ASP - Administration		6,606	6,606
ASP - Cleaning		3	-
ASP - Computer Expenses		496	1,278
ASP - Consumables		975	556
ASP - General Expenses		85	116
ASP - Low Cost Assets		-	217
ASP - Photocopying & Stationary		-	51
ASP - Refreshments		1,993	2,030
ASP - Rent & Room Hire		2,000	2,000
ASP - Repairs & Maintenance		11	75



ASP - Resource Materials	230	251
ASP - Subscriptions	61	61
ASP - Telephone & Internet	174	122
ASP - Training	1,211	130
ASP - Travel	-	98
ASP - Uniforms	451	190
ASP - Wages	61,667	35,261
<b>Total ASP Expenses</b>	<b>75,960</b>	<b>49,041</b>
<b>Total After School Programme (ASP)</b>	<b>(9,947)</b>	<b>17,019</b>

DETAIL                      2019                      2018

## 7. Adult & Community Education - (ACE)

ACE Income		
ACE - Adult & Community Education Fees	4,858	4,482
ACE - Antenatal Income	3,217	-
ACE - BOP District Health Board - Information Services	-	4,732
ACE - BOP District Health Board - Antenatal	1,769	-
ACE - TEC Funding	53,525	64,308
<b>Total ACE Income</b>	<b>63,369</b>	<b>73,522</b>

ACE Expenses		
ACE - Advertising	5,259	5,654
ACE - Administration	168	188
ACE - Computer Expenses	1,433	1,202
ACE - Consumables	125	264
ACE - Antenatal Expenses	2,293	-
ACE - Photocopying & Stationary	155	37
ACE - Refreshments	43	87
ACE - Rent & Room Hire	4,410	6,382
ACE - Telephone & Internet	449	377
ACE - Training	304	-
ACE - Travel	1,160	1,260
ACE - Tutor Fees	10,035	6,655
ACE - Uniforms	11	-
ACE - Wages	33,462	42,099
<b>Total ACE Expenses</b>	<b>59,308</b>	<b>64,206</b>

<b>Total Adult &amp; Community Education - (ACE)</b>	<b>4,060</b>	<b>9,316</b>
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DETAIL                      2019                      2018

## 8. Community Education Self Funded (CE)

CE Income		
CE - Community Education Self Funded Fees	4,711	11,596
CE - Community Education Yoga Self Funded - Income	14,324	10,696
CE - First Aid Training	2,910	3,200



	DETAIL	2019	2018
CE - Wise & Wonderful - Income		1,512	-
<b>Total CE Income</b>		<b>23,456</b>	<b>25,492</b>
<b>CE Expenses</b>			
CE - Advertising		5,106	3,156
CE - Computer Expenses		151	252
CE - Consumables		839	693
CE - Photocopying & Stationary		38	4
CE - Refreshments		76	20
CE - Rent & Room Hire		3,680	3,680
CE - Resource Materials		-	216
CE - Telephone & Internet		449	377
CE - Training		43	-
CE - Travel		230	1,113
CE - Tutor Fees		1,970	10,402
CE - Community Education Yoga Self Funded - expenses		10,853	-
CE - Wise & Wonderful - expense		2,936	-
CE - Wages		6,423	14,257
<b>Total CE Expenses</b>		<b>32,794</b>	<b>34,171</b>
<b>Total Community Education Self Funded (CE)</b>		<b>(9,337)</b>	<b>(8,679)</b>



# Depreciation Schedule

## Katikati Community Centre

### For the year ended 31 December 2019

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DISPOSED	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
<b>Buildings</b>										
Leasehold Improvements - 2004	2,894	1,702	-	-	-	SL	3.00%	87	1,279	1,615
Leasehold Improvements - 2005	27,376	16,526	-	-	-	SL	3.00%	821	11,672	15,704
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>350,078</b>	<b>15,589</b>	<b>-</b>	<b>-</b>			<b>908</b>	<b>12,950</b>	<b>364,759</b>
<b>Office Equipment</b>										
Ceiling Fans	565	25	-	-	-	DV	12.00%	3	543	22
Computer Workstation	660	55	-	-	-	DV	10.00%	5	611	49
Display Cabinet	2,385	-	-	-	-	DV	10.00%	-	2,385	-
Filing Cabinet	299	23	-	-	-	DV	10.00%	2	278	21
Filing Cabinet	176	23	-	-	-	DV	10.00%	2	155	21
Sidewalk Sign	565	40	-	-	-	SL	6.50%	37	561	4
Whiteboard	2,110	-	-	-	-	DV	24.00%	-	2,110	-
Data Projector	2,735	-	-	-	-	SL	15.50%	-	2,735	-
Laminator	999	-	-	-	-	SL	18.60%	-	999	-
Heat Pump	1,722	-	-	-	-	SL	10.00%	-	1,722	-
Photocopier	6,995	-	-	-	31 Dec 2019	SL	36.00%	-	-	-
Computer Notebook	1,555	-	-	-	-	SL	48.00%	-	1,555	-
Computer Server	2,261	-	-	-	1 Jul 2019	SL	40.00%	-	-	-
Computer Toshiba Notebook	1,300	-	-	-	1 Oct 2019	SL	40.00%	-	-	-
Panasonic Projector	995	-	-	-	-	SL	30.00%	-	995	-
Panasonic Projector	995	-	-	-	-	SL	30.00%	-	995	-



Depreciation Schedule



NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DISPOSED	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Calnar Cash Register	798	-	-	-	-	SL	40.00%	-	798	-
Photocopier - Toshiba	5,900	-	-	-	-	SL	36.00%	-	5,900	-
Eftpos Machine	850	-	-	-	-	SL	48.00%	-	850	-
Dell Optiplex Computers x 4	2,431	194	-	-	-	SL	48.00%	194	2,431	-
Projector - 2018	1,689	1,492	-	-	-	SL	17.50%	296	493	1,196
Sound System - 2018	2,818	2,490	-	-	-	SL	17.50%	493	822	1,996
Navigator Sign - 2018	2,200	2,110	-	-	-	SL	7.00%	154	244	1,956
Westinghouse Dishwasher - 2018	800	791	-	-	-	SL	13.50%	108	117	683
Westinghouse Oven - 2018	1,206	1,199	-	-	-	SL	7.00%	84	91	1,115
Westinghouse Stove Top - 2018	825	820	-	-	-	SL	7.00%	58	63	763
Produce Trolley	610	-	610	-	-	SL	13.50%	82	82	528
Toshiba Inverter Heat pump	3,103	-	3,103	-	-	SL	10.00%	259	259	2,844
Omega 60cm Ceramic Top	390	-	390	-	-	SL	7.00%	21	21	370
Omega wall oven SS	565	-	565	-	-	SL	7.00%	30	30	536
Schwan Instant hot filtered kitchen tap	955	-	955	-	-	SL	7.00%	50	50	905
Fisher & Paykel Double Dishdraw.st/st	1,547	-	1,547	-	-	SL	13.50%	139	139	1,408
IT Upgrade - 2019	16,189	-	16,189	-	-	SL	21.00%	1,700	1,700	14,489
Wireless Microphone	303	-	303	-	-	SL	30.00%	23	23	281
Haier Refrigerator/freezer	382	-	382	-	-	SL	13.50%	4	4	377
<b>Total Office Equipment</b>	<b>69,879</b>	<b>9,263</b>	<b>24,045</b>	<b>-</b>	<b>-</b>			<b>3,744</b>	<b>29,760</b>	<b>29,563</b>
<b>Total</b>	<b>447,589</b>	<b>359,341</b>	<b>39,634</b>	<b>-</b>	<b>-</b>			<b>4,652</b>	<b>42,710</b>	<b>394,322</b>



