

**Awhina After School Care Trust**  
**Performance Report**  
For the year ended  
31 March 2016

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*[If the entity has an Independent Auditors Report or Independent Review Report - add this to your contents and attach to the Performance Report]*

## Awhina After School Care Trust

### Entity Information

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

For the year ended  
31 March 2016

Legal Name of Entity:*	Awhina After School Care Trust
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Other Name of Entity (if any):	N/A
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Type of Entity and Legal Basis (if any):*	Charitable Trust and Registered Charity
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Registration Number:	CC54321
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Entity's Purpose or Mission: *	Entity exists to provide after school care programmes and support to students of local primary schools
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Entity Structure: *	Charitable trust consists of a single charitable trust with three elected trustees including a Chairperson, Treasurer, and two Trustees.
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## Awhina After School Care Trust

### Entity Information

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

For the year ended  
31 March 2016

#### Main Sources of the Entity's Cash and Resources:\*

Awhina After School Care Trust relies on grants from the government and donations from the public. The trust also receives cash from the sale of calendars containing artwork prepared by students of the programme. The proceeds of this fundraising is used to purchase new assets.

#### Main Methods Used by the Entity to Raise Funds:\*

The main fundraising activities carried out by the trust are grant applications, sausage sizzles and sales of calendars.

#### Entity's Reliance on Volunteers and Donated Goods or Services: \*

Awhina After School Care Trust relies on volunteers in addition to the paid after school caregivers to provide its main after school care programme. Volunteers are also used to assist in sausage sizzle activity.

## Awhina After School Care Trust

### Entity Information

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

For the year ended  
31 March 2016

**Additional Information:\***

N/A; no additional required information

**Contact details**

Physical Address:	369 Town Street, Citiesville, 5555
Postal Address:	PO Box 456
Phone/Fax:	987 6543
Email/Website:	info@AASCT.co.nz www.AASCT.co.nz
	<a href="http://www.facebook.com/awhinaafterschoolcaretrust">www.facebook.com/awhinaafterschoolcaretrust</a>
	

**Awhina After School Care Trust**  
**Statement of Service Performance**  
 "What did we do?", When did we do it?"  
 For the year ended  
 31 March 2016

Description of the Entity's Outcomes\*:  
 To ensure children whose parents work full time have a safe supervised space after school.

	Actual*	Budget	Actual*
Description and Quantification (to the extent practicable) of the Entity's Outputs:*	This Year	This Year	Last Year
Number of after school care days during the period	190		100
Average number of attendees at after school care	24 Students		15
Calendars sold	50		150
Grant made to underprivileged Students	\$1,000		\$0

Additional Output Measures:  
 Updated the website during the year and improved the design

Additional Information: "The Awhina Trust provide quality care and supervision for my children after school.  
 As a parent on a low income I really appreciate the availability of this service and the community commitment to keeping all children safe and cared for. I would not be able to work the hours that I do without the support of this charity". Parent of 2 children that attend the programme.

**Awhina After School Care Trust**  
**Statement of Financial Performance**  
 "How was it funded?" and "What did it cost?"  
 For the year ended  
 31 March 2016

	Note	Actual* This Year \$	Budget This Year \$	Actual* Last Year \$
<b>Revenue</b>				
Donations, fundraising and other similar revenue*		4,900		1,000
Fees, subscriptions and other revenue from members*		1,000		-
Revenue from providing goods or services*		12,650		750
Interest, dividends and other investment revenue*		10		-
Other revenue				-
<b>Total Revenue*</b>		<b>18,560</b>	<b>-</b>	<b>1,750</b>
<b>Expenses</b>				
Expenses related to public fundraising*		800		-
Volunteer and employee related costs*		12,330		-
Costs related to providing goods or services*		2,800		250
Grants and donations made*		1,500		-
Other expenses		1,017		600
<b>Total Expenses*</b>		<b>18,447</b>	<b>-</b>	<b>850</b>
<b>Surplus/(Deficit) for the Year*</b>		<b>113</b>	<b>-</b>	<b>900</b>

**Awhina After School Care Trust**  
**Statement of Financial Position**  
 "What the entity owns?" and "What the entity owes?"  
 As at  
 31 March 2016

	Note	Actual* This Year \$	Budget This Year \$	Actual* Last Year \$
<b>Assets</b>				
<b>Current Assets</b>				
Bank accounts and cash*		10,280		5,000
Debtors and prepayments*		200		-
Inventory*		-		-
Other current assets				-
<b>Total Current Assets</b>		<b>10,480</b>	<b>-</b>	<b>5,000</b>
<b>Non-Current Assets</b>				
Property, plant and equipment*		3,333		600
Investments*		-		-
Other non-current assets		-		-
<b>Total Non-Current Assets</b>		<b>3,333</b>	<b>-</b>	<b>600</b>
<b>Total Assets*</b>		<b>13,813</b>	<b>-</b>	<b>5,600</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Bank overdraft*				-
Creditors and accrued expenses*		100		-
Employee costs payable*				-
Unused donations and grants with conditions*		3,000		-
Other current liabilities				-
<b>Total Current Liabilities</b>		<b>3,100</b>	<b>-</b>	<b>-</b>
<b>Non-Current Liabilities</b>				
Loans*				-
Other non-current liabilities				-
<b>Total Non-Current liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities*</b>		<b>3,100</b>	<b>-</b>	<b>-</b>
<b>Total Assets less Total Liabilities (Net Assets)*</b>		<b>10,713</b>	<b>-</b>	<b>5,600</b>
<b>Accumulated Funds</b>				
Capital contributed by owners or members*		9,700		4,700
Accumulated surpluses or (deficits)*		1,013		-
Reserves*		-		900
<b>Total Accumulated Funds*</b>		<b>10,713</b>	<b>-</b>	<b>5,600</b>

## Awhina After School Care Trust

### Statement of Cash Flows

"How the entity has received and used cash"

For the year ended  
31 March 2016

	Actual* This Year \$	Budget This Year \$	Actual* Last Year \$
<b>Cash Flows from Operating Activities*</b>			
<b>Cash was received from:</b>			
Donations, fundraising and other similar receipts*	1,900		1,000
Fees, subscriptions and other receipts from members*	1,000		
Receipts from providing goods or services*	15,450		750
Interest, dividends and other investment receipts*	10		
Net GST			
<b>Cash was applied to:</b>			
Payments to suppliers and employees*	15,930		250
Donations or grants paid*	1,500		
<b>Net Cash Flows from Operating Activities*</b>	<b>930</b>	-	<b>1,500</b>
<b>Cash flows from Investing and Financing Activities*</b>			
<b>Cash was received from:</b>			
Receipts from the sale of property, plant and equipment*	300		
Receipts from the sale of investments*	-		
Proceeds from loans borrowed from other parties*	1,000		
Capital contributed from owners or members*	5,000		3,500
<b>Cash was applied to:</b>			
Payments to acquire property, plant and equipment*	950		
Payments to purchase investments*			
Repayments of loans borrowed from other parties*	1,000		
Capital repaid to owners or members*			
<b>Net Cash Flows from Investing and Financing Activities*</b>	<b>4,350</b>	-	<b>3,500</b>
<b>Net Increase / (Decrease) in Cash*</b>	<b>5,280</b>	-	<b>5,000</b>
<b>Opening Cash*</b>	5,000		
<b>Closing Cash*</b>	10,280	-	5,000
<b>This is represented by:</b>			
Bank Accounts and Cash*	10,280	-	5,000

**Awhina After School Care Trust**  
**Statement of Accounting Policies**  
**"How did we do our accounting?"**  
For the year ended  
31 March 2016

**Basis of Preparation\***

Awhina After School Care Trust 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 of 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.

**Goods and Services Tax (GST)\***

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

*OR (Delete one not applicable to the entity)*

**Goods and Services Tax (GST)\***

Awhina After School Care Trust is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (if any).

**Income Tax**

Awhina After School Care Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

**Bank Accounts and Cash**

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

**Property, Plant, and Equipment\***

Property, Plant, and Equipment assets are recorded at historical cost. All Property, Plant, and Equipment assets are depreciated on a straight-line basis at the following rates for specific classes of assets:

- Computer Equipment: 50%
- Motor Vehicles: 20%

**Grant Income \***

Grants are recorded as revenue on receipt excluding grants with use or return conditions. Grants with use or return conditions are recognised concurrently with expenditure allocated to the grant.

**Tier 2 PBE Accounting Standards Applied (if any)\***

**Changes in Accounting Policies\***

There have been no changes in accounting policies during the financial year (last year - nil)

*OR (Delete one not applicable to the entity)*

**Changes in Accounting Policies\***

**Awhina After School Care Trust**  
**Notes to the Performance Report**  
For the year ended  
31 March 2016

**Note 1 : Analysis of Revenue**

Revenue Item	Analysis	This Year \$	Last Year \$
Fundraising revenue	Sasuage Sizzle	1,000	
	<b>Total</b>	<b>1,000</b>	-
Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	Donations/koha from the public	900	
	Donated Vehicle	3,000	
	<b>Total</b>	<b>3,900</b>	-
Revenue Item	Analysis	This Year \$	Last Year \$
Fees, subscriptions and other revenue from n	Corporate Membership Fee	1,000	
	<b>Total</b>	<b>1,000</b>	-
Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services	Calendar Sales	250	750
	Contribution for Programme	400	
	Government Grant	12,000	
	<b>Total</b>	<b>12,650</b>	<b>750</b>
Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest	10	-
	<b>Total</b>	<b>10</b>	-

**Awhina After School Care Trust**  
**Notes to the Performance Report**  
For the year ended  
31 March 2016

**Note 1 : Analysis of Revenue**

<b>Revenue Item</b>	<b>Analysis</b>	<b>This Year</b>	<b>Last Year</b>
Other revenue		\$	\$
	<b>Total</b>	-	-

## Awhina After School Care Trust

### Notes to the Performance Report

For the year ended  
31 March 2016

#### Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Expenses related to public fundraising	Purchase of Raffle Goods	100	
	Cost of Sausage Sizzle	200	
	Cost of Website Redesign	500	
	<b>Total</b>	<b>800</b>	<b>-</b>

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Wages for after school caregivers	12,000	
	Volunteer costs	30	
	Board Honoraria	100	
	Christmas Party	200	
	<b>Total</b>	<b>12,330</b>	<b>-</b>

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	Calendar Printing Costs	50	150
	Programme Costs	2,600	
	Office Supplies	150	100
	<b>Total</b>	<b>2,800</b>	<b>250</b>

Expense Item	Analysis	This Year \$	Last Year \$
Grants and donations made	Grant to Student	1,000	
	Church Donation	500	
	<b>Total</b>	<b>1,500</b>	<b>-</b>

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Depreciation	917	600
	Insurance	100	
	<b>Total</b>	<b>1,017</b>	<b>600</b>

**Awhina After School Care Trust**  
**Notes to the Performance Report**  
For the year ended  
31 March 2016

**Note 3 : Analysis of Assets and Liabilities**

		This Year	Last Year
<b>Asset Item</b>	<b>Analysis</b>	\$	\$
Bank accounts and cash	Cheque account balance	10,280	5,000
	<b>Total</b>	10,280	5,000
<b>Asset Item</b>	<b>Analysis</b>	\$	\$
Debtors and prepayments	Accounts receivable	200	-
	<b>Total</b>	200	-
<b>Asset Item</b>	<b>Analysis</b>	\$	\$
Inventory			
	<b>Total</b>	-	-
<b>Asset Item</b>	<b>Analysis</b>	\$	\$
Other current assets			
	<b>Total</b>	-	-
<b>Asset Item</b>	<b>Analysis</b>	\$	\$
Investments			
	<b>Total</b>	-	-
<b>Asset Item</b>	<b>Analysis</b>	\$	\$
Other non-current assets			
	<b>Total</b>	-	-

**Awhina After School Care Trust**  
**Notes to the Performance Report**  
For the year ended  
31 March 2016

**Note 3 : Analysis of Assets and Liabilities**

		This Year	Last Year
<b>Liability Item</b>	<b>Analysis</b>	<b>\$</b>	<b>\$</b>
Creditors and accrued expenses	Trade and other payables	100	
	<b>Total</b>	100	-
		<b>This Year</b>	<b>Last Year</b>
<b>Liability Item</b>	<b>Analysis</b>	<b>\$</b>	<b>\$</b>
Employee costs payable			
	<b>Total</b>	-	-
		<b>This Year</b>	<b>Last Year</b>
<b>Liability Item</b>	<b>Analysis</b>	<b>\$</b>	<b>\$</b>
Unused donations and grants with	MSD Grant	3,000	
	<b>Total</b>	3,000	-
		<b>This Year</b>	<b>Last Year</b>
<b>Liability Item</b>	<b>Analysis</b>	<b>\$</b>	<b>\$</b>
Other current liabilities			
	<b>Total</b>	-	-
		<b>This Year</b>	<b>Last Year</b>
<b>Liability Item</b>	<b>Analysis</b>	<b>\$</b>	<b>\$</b>
Loans			
	<b>Total</b>	-	-
		<b>This Year</b>	<b>Last Year</b>
<b>Liability Item</b>	<b>Analysis</b>	<b>\$</b>	<b>\$</b>
Other non-current liabilities			
	<b>Total</b>	-	-

**Awhina After School Care Trust**  
**Notes to the Performance Report**  
For the year ended  
31 March 2016

**Note 4 : Property, Plant and Equipment**

This Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*	-			-	-
Buildings*	-				-
Motor Vehicles*	-	3,000		300	2,700
Furniture and fixtures*	-				-
Office equipment*	-				-
Computers (including software)*	600	950	300	617	633
Machinery*	-				-
Heritage assets	-				-
<b>Total</b>	<b>600</b>	<b>3,950</b>	<b>300</b>	<b>917</b>	<b>3,333</b>

PPE7 - PPE8	
Current Valuation*	Source and Date of Valuation*
	N/A

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land*				-	-
Buildings*					-
Motor Vehicles*					-
Furniture and fixtures*					-
Office equipment*					-
Computers (including software)*	-	1,200		600	600
Machinery*					-
Heritage assets					-
<b>Total</b>	<b>-</b>	<b>1,200</b>	<b>-</b>	<b>600</b>	<b>600</b>

**Significant Donated Assets Recorded - Source and Date of Valuation\***

Second Hand Van - Donated by member of the public on 30 September 2015 value obtained from invoice issued to purchaser on 15 September	3,000
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**Significant Donated Assets - Not Recorded\***

N/A
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**Awhina After School Care Trust**  
**Notes to the Performance Report**  
For the year ended  
31 March 2016

**Note 5: Accumulated Funds**

This Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
<b>Opening Balance</b>	4,700	-	900	5,600
Capital contributed by owners or members*	5,000			5,000
Capital returned to owners or members*	-			-
Surplus/(Deficit)*		113		113
Distributions paid to owners or members*		-		-
Transfer to Reserves*		-	-	
Transfer from Reserves*		900	(900)	
<b>Closing Balance</b>	<b>9,700</b>	<b>1,013</b>	-	<b>10,713</b>

Last Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
<b>Opening Balance</b>	-	-	-	-
Capital contributed by owners or members*	4,700			4,700
Capital returned to owners or members*	-			-
Surplus/(Deficit)*		900		900
Distributions paid to owners or members*		-		-
Transfer to Reserves*		(900)	900	
Transfer from Reserves*		-	-	
<b>Closing Balance</b>	<b>4,700</b>	-	<b>900</b>	<b>5,600</b>

Breakdown of Reserves		Actual*	Actual*
Name*	Nature and Purpose*	This Year	Last Year
		\$	\$
Reserve for purchase of new computer	Surplus set aside to update computer	-	900
<b>Total</b>		-	900

**Awhina After School Care Trust**  
**Notes to the Performance Report**  
For the year ended  
31 March 2016

**Note 6 : Commitments and Contingencies**

Commitment*	Explanation and Timing*	At balance date	At balance date
		This Year*	Last Year*
		\$	\$
Commitments to lease or rent assets*	Lease of property to be used for after school care for next year	400	400
Commitment to purchase property, plant and equipment*	N/A		
Commitments to provide loans or grants*	N/A		

**OR (Delete one not applicable to the entity)**

**Commitments**

There are no commitments as at balance date (Last Year - nil )

Contingency*	Explanation*	At balance date	At balance date
		This Year*	Last Year*
		\$	\$
Contingent liability*			
Guarantees provided*			

**OR (Delete one not applicable to the entity)**

**Contingent Liabilities and Guarantees**

There are no contingent liabilities or guarantees as at balance date (Last Year - nil )

# Awhina After School Care Trust

## Notes to the Performance Report

For the year ended  
31 March 2016

### Notes 7-12

**Note 7: Other**

**Significant Grants and Donations with Conditions which have not been Recorded as a Liability\***

Description*	Original Amt*	Not Fulfilled Amt*	Purpose and Nature of the Condition(s)*
N/A			

**Goods or Services Provided to the Entity in Kind\***

Description*	Amount*
N/A	

**Assets Used as Security for Liabilities\***

Nature and Amount of Borrowing*	Nature and Amount of Asset Used as Security*
N/A	

**Note 8: Assets Held on Behalf of Others\***

Description of the Assets Held*	Name of Entity of Whose Behalf Assets are Held*
N/A	

**Note 9: Related Party Transactions\***

Description of Related Party Relationship*	Description of the Transaction (whether in cash or amount in kind)*	This Year	Last Year	This Year	Last Year
		\$	\$	\$	\$
		Value of Transactions*	Value of Transactions*	Amount Outstanding*	Amount Outstanding*
Bloggit Web Design - Owned and Controlled by chairperson Joe Bloggs	Cash payment for website redesign	500	-	-	-
Speedy Print - Related party of Trustee Samantha Jones	Cash payment for printing of calendars	50	150	-	-

*OR (Delete one not applicable to the entity)*

**Related Party Disclosures:**

There were no transactions involving related parties during the financial year. (Last Year - Nil)

**Note 10: Events After the Balance Date\***

This Year		
Nature of Event*	Estimate of Financial Effect*	Effect, if any on the entity's ability to continue operating*

*OR (Delete one not applicable to the entity)*

**Events After the Balance Date:**

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year Nil)

**Note 11: Ability to Continue Operating\***

N/A; Entity will continue in operation for the next 12 months

**Awhina After School Care Trust**

**Notes to the Performance Report**

For the year ended  
31 March 2016

Notes 7-12

**Note 12: Correction of Errors\***

N/A; No prior period errors requiring correction identified

**Additional Information**