

# Youth Development Aotearoa Charitable Trust (EXAMPLE)

## Entity Information

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

For the year ended  
31 March 2016

Legal Name of Entity:*	Youth Development Aotearoa Charitable Trust
Other name of entity (if any):	Youth Development Aotearoa
Type of Entity and Legal Basis (if any):*	Charitable Trust and Registered Charity
Registration Number:	CC12345

### Entity's Purpose or Mission: \*

Youth Development Aotearoa works to empower young people in Hamilton to realise their full potential. We do this by:

- providing leadership development opportunities;
- supporting young people to stay in school; and
- developing life skills and work skills that enhance employment opportunities.

### Entity Structure: \*

**Trust Structure:** Our Trust Deed states that we must have between three and seven Trustees. We currently have five Trustees that constitute our governance board, including three executive officer positions: president, treasurer and secretary. Trustees/governance members may lead sub-committees as determined by our annual work plan and priorities.

**Operational Structure:** Our operations are managed by a team of six paid employees. We employ a manager, an office administrator, two social workers and two community support workers. Volunteers support us with our various activities throughout the year.

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

Youth Development Aotearoa has received its income from a mixture of government contracts, contracts with secondary schools, donations and grants.

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

Fundraising activities include an annual music festival, a quiz night and a street day appeal.

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

Volunteers contribute to fundraising activities especially collecting in the street day appeal and the running of the music festival.

## Contact details

<b>Physical Address:</b>	123 Charity Street, Auckland
<b>Postal Address:</b>	PO Box 123, Auckland
<b>Phone:</b>	0800 123 456
<b>Email:</b>	team@youthdevelopmentaotearoa.org.nz
<b>Website:</b>	www.youthdevelopmentaotearoa.org.nz
 :	www.facebook.com/youthdevelopmentaotearoa

## Youth Development Aotearoa Charitable Trust (EXAMPLE)

### 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\*:

Confident young people who can contribute in their school communities and local communities. Young people who are aware of their options and how to make the most of them.

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual*	Budget	Actual*
	This Year	This Year	Last Year
Leadership course attendees	45		
"Live Life" work skills course attendees (6 sessions per term)	48		
Social support group attendees (20 week course, 2 courses this year)	40		
Annual fundraising concert attendees	1324		
Recipients of our bi-monthly email newsletter	617		

#### Additional Information:

"My son is so much more confident and relaxed. Thank you Youth Development Aotearoa for helping him see the world open up for him." - Mother of a programme participant

"I like the way I feel respected when I come to YDA" - Programme participant

## Youth Development Aotearoa Charitable Trust (EXAMPLE)

### 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*	1	114,931		
Fees, subscriptions and other revenue from members*		-		
Revenue from providing goods or services*	1	537,847		
Interest, dividends and other investment revenue*	1	3,186		
<b>Total Revenue*</b>		<b>655,964</b>	-	-
<b>Expenses</b>				
Expenses related to public fundraising*	2	9,221		
Volunteer and employee related costs*	2	389,065		
Costs related to providing goods or services*	2	161,106		
Other expenses	2	49,719		
<b>Total Expenses*</b>		<b>609,111</b>	-	-
<b>Surplus/(Deficit) for the Year*</b>		<b>46,853</b>	-	-

# Youth Development Aotearoa Charitable Trust (EXAMPLE)

## 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*	3	57,439		
Debtors and prepayments*	3	5,508		
<b>Total Current Assets</b>		<b>62,947</b>	-	-
<b>Non-Current Assets</b>				
Property, plant and equipment*	4	41,420		
<b>Total Non-Current Assets</b>		<b>41,420</b>	-	-
<b>Total Assets*</b>		<b>104,367</b>	-	-
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Creditors and accrued expenses*	3	8,777		
Employee costs payable*	3	18,246		
Unused donations and grants with conditions*	3	18,076		
Other current liabilities	3	4,311		
<b>Total Current Liabilities</b>		<b>49,410</b>	-	-
<b>Total Liabilities*</b>		<b>49,410</b>	-	-
<b>Total Assets less Total Liabilities (Net Assets)*</b>		<b>54,957</b>	-	-
<b>Accumulated Funds</b>				
Capital contributed by owners or members*	5	1,000		
Accumulated surpluses or (deficits)*	5	38,957		
Reserves*	5	15,000		
<b>Total Accumulated Funds*</b>		<b>54,957</b>	-	-

# Youth Development Aotearoa Charitable Trust (EXAMPLE)

## Statement of Cash Flows

"How the entity has received and used cash"

For the year ended  
31 March 2016

	Actual*	Budget	Actual*
	This Year	This Year	Last Year
	\$	\$	\$
<b>Cash Flows from Operating Activities*</b>			
<b>Cash was received from:</b>			
Donations, fundraising and other similar receipts*	114,931		
Fees, subscriptions and other revenue from members*	-		
Receipts from providing goods or services*	495,272		
Interest, dividends and other investment receipts*	3,186		
Net GST	21,315		
<b>Cash was applied to:</b>			
Payments to suppliers and employees*	585,819		
<b>Net Cash Flows from Operating Activities*</b>	<b>48,885</b>	<b>-</b>	<b>-</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*	200		
<b>Cash was applied to:</b>			
Payments to acquire property, plant and equipment*	4,500		
<b>Net Cash Flows from Investing and Financing Activities*</b>	<b>(4,300)</b>	<b>-</b>	<b>-</b>
<b>Net Increase / (Decrease) in Cash*</b>	<b>44,585</b>	<b>-</b>	<b>-</b>
<b>Opening Cash*</b>	<b>12,854</b>		
<b>Closing Cash*</b>	<b>57,439</b>		
<b>This is represented by:</b>			
Bank Accounts and Cash*	57,439		

# Youth Development Aotearoa Charitable Trust (EXAMPLE)

## Statement of Accounting Policies

"How did we do our accounting?"

For the year ended

31 March 2016

### **Basis of Preparation\***

Youth Development Aotearoa 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.

### **Income Tax**

Youth Development Aotearoa 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.

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

The Board has not adopted any Tier 2 PBE Accounting Standards in the preparation of these accounts.

### **Changes in Accounting Policies\***

There have been no changes in accounting policies during the financial year.

# Youth Development Aotearoa Charitable Trust (EXAMPLE)

## 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	Annual fundraising concert	26,420	
	Quiz night	1,340	
	Street day appeal	15,463	
	<b>Total</b>	<b>43,223</b>	<b>-</b>
		This Year	Last Year
		\$	\$
Donations and other similar revenue	Donations received	5,491	
	Bequests	11,217	
	Grant from P B MacAllister Trust (no conditions)	55,000	
	<b>Total</b>	<b>71,708</b>	<b>-</b>
		This Year	Last Year
		\$	\$
Revenue from providing goods or services	Contracts for service with central government	294,275	
	Fee for service with schools	158,572	
	Lotteries Grant	85,000	
	<b>Total</b>	<b>537,847</b>	<b>-</b>
		This Year	Last Year
		\$	\$
Interest, dividends and other investment revenue	Interest from term deposit	3,186	
	<b>Total</b>	<b>3,186</b>	<b>-</b>

# Youth Development Aotearoa Charitable Trust (EXAMPLE)

## 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	Annual fundraising concert	8,356	
	Quiz night	498	
	Street day appeal	367	
	<b>Total</b>	<b>9,221</b>	<b>-</b>

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Salaries and Wages	370,819	
	Volunteer costs	9,568	
	KiwiSaver contributions	5,502	
	ACC levies	3,176	
	<b>Total</b>	<b>389,065</b>	<b>-</b>

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	School programmes	84,920	
	Work programmes	35,442	
	Travel costs	7,832	
	Staff training	8,034	
	Resources	24,878	
	<b>Total</b>	<b>161,106</b>	<b>-</b>

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Depreciation	9,012	
	Telephone and Internet	1,835	
	Motor vehicle expenses	17,254	
	Office rent	13,052	
	Accounting and audit expenses	5,126	
	Insurance	3,440	
	<b>Total</b>	<b>49,719</b>	<b>-</b>



# Youth Development Aotearoa Charitable Trust (EXAMPLE)

## Notes to the Performance Report

For the year ended  
31 March 2016

### Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Savings account balance	35,986	
	Cheque account balance	6,453	
	30 Day Term Deposit	15,000	
	<b>Total</b>	<b>57,439</b>	<b>-</b>

Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Accounts receivable	5,508	
	<b>Total</b>	<b>5,508</b>	<b>-</b>

Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Unpaid invoices	3,777	
	Accrued expenses	5,000	
	<b>Total</b>	<b>8,777</b>	<b>-</b>

Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Wages and salaries earned but not yet paid	9,000	
	Holiday pay accrual	3,699	
	ACC contributions owing	1,981	
	PAYE owing	3,113	
	KiwiSaver contributions owing	453	
	<b>Total</b>	<b>18,246</b>	<b>-</b>

Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Lottery grant unused at balance date	18,076	
	<b>Total</b>	<b>18,076</b>	<b>-</b>

Liability Item	Analysis	This Year \$	Last Year \$
Other current liabilities	GST Payable	4,311	
	<b>Total</b>	<b>4,311</b>	<b>-</b>

## Youth Development Aotearoa Charitable Trust (EXAMPLE)

### Notes to the Performance Report

For the year ended  
31 March 2016

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

This Year						Current Valuation*	Source and Date of Valuation*
Asset Class*	Opening Carrying Amount*	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*		
Land*	-	-	-	-	-	-	-
Buildings*	-	-	-	-	-	-	-
Motor Vehicles*	27,354	-	-	3,039	24,315	28,500	TradeMe value - 23/09/2013
Furniture and fixtures*	7,113	3,045	-	1,778	8,380	-	-
Office equipment*	8,092	-	-	2,697	5,395	-	-
Computers (including software)*	3,496	1,532	200	1,498	3,330	-	-
<b>Total</b>	<b>46,055</b>	<b>4,577</b>	<b>200</b>	<b>9,012</b>	<b>41,420</b>		

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)*					-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Note 5: Accumulated Funds

This Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
<b>Opening Balance</b>	1,000	7,104	-	8,104
Capital contributed by owners or members*	-	-	-	-
Capital returned to owners or members*	-	-	-	-
Surplus/(Deficit)*	-	46,853	-	46,853
Distributions paid to owners or members*	-	-	-	-
Transfer to Reserves*	-	(15,000)	15,000	-
Transfer from Reserves*	-	-	-	-
<b>Closing Balance</b>	<b>1,000</b>	<b>38,957</b>	<b>15,000</b>	<b>54,957</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*				-
Capital returned to owners or members*	-			-
Surplus/(Deficit)*		-		-
Distributions paid to owners or members*		-		-
Transfer to Reserves*				
Transfer from Reserves*		-	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Breakdown of Reserves		Actual*	Actual*
Name*	Nature and Purpose*	This Year	Last Year
Reserve fund	3 months operating costs	\$ 15,000	\$ -
	<b>Total</b>	<b>15,000</b>	<b>-</b>

## Youth Development Aotearoa Charitable Trust (EXAMPLE)

### Notes to the Performance Report

For the year ended  
31 March 2016

#### Note 6 : Commitments and Contingencies

		At balance date	At balance date
<b>Commitment*</b>	<b>Explanation and Timing*</b>	<b>This Year*</b>	<b>Last Year*</b>
		\$	\$
Commitments to lease or rent assets*	In the next year	12,000	-

#### Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date

#### Notes 7-8

#### Note 7: Related Party Transactions\*

		This Year	Last Year	This Year	Last Year
		\$	\$	\$	\$
<b>Description of Related Party Relationship*</b>	<b>Description of the Transaction (whether in cash or amount in kind)*</b>	<b>Value of Transactions*</b>	<b>Value of Transactions*</b>	<b>Amount Outstanding*</b>	<b>Amount Outstanding*</b>
Mr. J. Sutherland, husband of the Board Secretary	Purchased a surplus computer with a cash payment.	200	-	-	-

#### Note 8: Events After the Balance Date\*

#### 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.