

Annual Report

Colville Junction Charitable Trust
For the year ended 31 March 2023

Prepared by Coromandel Accounting Limited

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Compilation Report

Colville Junction Charitable Trust For the year ended 31 March 2023

Compilation Report to the Trustees of the Colville Junction Charitable Trust.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Colville Junction Charitable Trust for the year ended 31 March 2023.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

Responsibilities

The Trustees are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet their needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

Audit or Review Engagement

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures.

Absolute Auditing Limited have performed an audit on these financial statements.

Independence

We have no involvement with Colville Junction Charitable Trust other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has been subject to an audit.

However, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.

Coromandel Accounting Limited

35 Wharf Road, Coromandel

Dated: 31 May 2023

Entity Information

Colville Junction Charitable Trust For the year ended 31 March 2023

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

Legal Name of Entity

Colville Junction Charitable Trust

(name change from Colville Social Service Collective Charitable Trust 13 January 2022)

Entity Type and Legal Basis

Charitable Trust incorporated under the Charitable Trusts Act 1957 on 15 June 1999

Registration Numbers

966235

CC20405

NZBN: 9429042956068

Entity's Purpose or Mission

Vision: The remote communities of the northern Coromandel Peninsula are strong and vibrant

Mission: To strengthen and build connections, capacity and wellbeing with our communities

Values:

Encouragement – Whakamanawa

Our actions are supportive.

Connection – Whanaungatanga

We respect and work together with our community.

Responsiveness – Manaakitanga

We respond to the needs and aspirations of our community.

Integrity – Pono

We behave with integrity and our actions take account of Te Tiriti o Waitangi, and being sustainable – environmentally, socially and economically.

Collaboration – Whakakotahi

We work strategically with others.

Entity Structure

The Colville Junction Charitable Trust Board is the legal authority for the organisation. New Trustees are appointed to the Board by existing Board members. Decision making is by unanimous agreement. Trust Board membership consists of not fewer than three members. When appointing new Trustees, the Trust Board seeks to maintain fair representation of the people from the wider Colville area (everywhere North of Papa Aroha in the south west and Tuatēawa in the south east). Induction processes exist for new trustees.

The Trustees represent the interests of the Trust's beneficiaries. The role of the Trustees is governance, which includes focusing on strategic direction and regular consideration of policy matters (including their development and review). The Trustees ensure the Trust is run in accordance with the Trust Deed and the requirements of the relevant government Acts. Trustees are expected to attend Trust Board Meetings and devote sufficient time to preparing for these meetings, including reading reports and other material provided prior to the meeting, in order to progress Trust business in a timely and efficient manner. The Trust Board operates sub-committees made up of a smaller number of Trustees who meet outside the regular Trust meeting as necessary and who make recommendations to the Trust. Such committees form an important part of the Trust's ongoing review processes including supporting development and review of Risk Management and Health and Safety. The management/day-to-day administration of the organisation (including development and review of its operational procedures which must meet policy requirements), is the role of the manager and staff.

The Trust recognises the value of working with other organisations.

Trustees are:

Bronwyn Blair (Chairperson) - 14 May 2013

Janet Palmer - 15 May 2012

Frederick Church - 01 August 2016

Main Sources of Entity's Cash and Resources

Colville Junction Charitable Trust's activities are funded through Government Outcome Agreements, grants from philanthropic organisations, and donations and fundraising, and income is raised from educational activities and the Native Plant Nursery.

Main Methods Used by Entity to Raise Funds

Donations are sought and received at the Colville Junction Charitable Trust office and at Colville Junction Charitable Trust community events.

Koha is received for second-hand goods through the Colville Junction Charitable Trust op-shop/recycling centre.

Entity's Reliance on Volunteers and Donated Goods or Services

Colville Junction Charitable Trust relies on gifts of volunteer time and expertise to complete work in many essential roles, including:

- governance (Trust Board)
- running community events, workshops and programmes
- Steering Committee membership (Colville Junction Charitable Trust supports a number of community-led initiatives)
- participation in working bees
- youth group support
- managing the community centre front desk
- organising recycled/second-hand clothing/goods

- delivering the Panui (community newsletter)
- maintaining the community library
- IT support

Colville Junction Charitable Trust also receives donated goods to support community events and the op shop/recycling centre.

Physical Address

2311 Colville Road

Colville

Coromandel 3584

Postal Address

C/o Postal Delivery Centre, Colville 3547

email: info@colvillejunction.co.nz

Website: www.colvillejunction.co.nz

Approval of Financial Report

Colville Junction Charitable Trust For the year ended 31 March 2023

The Trustees are pleased to present the approved financial report including the historical financial statements of Colville Junction Charitable Trust for year ended 31 March 2023 showing a surplus of \$58,870.

APPROVED



Bronwyn Blair

Chairperson

Date 15/8/23



Janet Palmer

Trustee

Date 16/8/23

Statement of Service Performance

Colville Junction Charitable Trust For the year ended 31 March 2023

'What did we do?', 'When did we do it?'

Description of Entity's Outcomes

Goal 1: *To enable and support a range of services and community-led development opportunities.*

i. Colville Harbour Care (CHC)

Continued to manage the CHC project. In the last year CHC:

- Grew 20,000 (2022: 19,000) native seedlings
- Planted 4000 plants under contract with Waikato Regional Council through their Clean Streams initiative
- Monitored tree survival of all previous CHC planted sites

CHC is a community-led initiative which started in 2014 to protect and enhance the biodiversity of Colville harbour. Environmental outcomes have continued to be delivered to the area through the nursery, which is project legacy for the community.

ii. Moehau ki te Moana (MktM)

Colville Junction signed a deed with the Ministry for the Environment in June 2021 to revitalise the waters around Moehau. The project includes fencing, riparian planting, environmental monitoring and pest control. In the last year MktM:

- ☒ Fenced 1,244 metres
- ☒ Planted 10,772 eco sourced native plants
- ☒ Conducted bi-annual SMI and chew card index
- ☒ Serviced 357 rodent traps on a monthly basis with 131 rats and 769 mice caught
- ☒ Serviced 30 possum traps with 53 possums caught
- ☒ Monitored water quality (SHMAK testing), shellfish density (MM2) and bird numbers
- ☒ Monitored tree survival of all planted areas
- ☒ Delivered two seminars, including presenting a research poster at the national NZPCN plant conference in Queenstown
- ☒ Hosted three working bees and supported one more at the CHC nursery.

iii. Colville and Beyond (CAB)

Continued to support CAB promoting the northern Coromandel. CAB Trails Packs continue to be sold at various local outlets. New opportunities to promote the area through a mobile information centre have continued to be on hold due to Covid and recent weather events.

v. Services for Older Persons

Colville Junction continued to support older persons through:

- Advocacy for individuals and groups.

This statement has been subject to an audit, and should be read in conjunction with the attached Audit Report.

- Supporting the ongoing delivery of the Enliven programme in the community with an average of six people (2022: seven) attending the social gathering each week.

v. Child/Youth Support

Continued to provide programmes targeted to support young people at risk, with a focus on resilience, positive relationships, and self-management and practical life skills:

- ☒ Delivered Colville Youth Group over three terms, activities included horse riding, play with clay and fishing
- ☒ Delivered more than twenty activities and initiatives to rangatahi, including two ziplining trips, a screen printing workshop (with support from CILT Artists in the Making), and a Youth Music performance
- ☒ Youth Mentoring provided to seven young people in the community
- ☒ Provided training for nine additional youth mentors.

vi. Colville Events:

Community Festival

The Colville Community Festival included three performance nights: Colville Sings Swing and Blues, the Big Music Night and a Fashion Show. These were all very well attended. The festival also hosted six workshops including a sound engineering workshop, flax weaving (for a community installation piece) and play with clay for young people in the community. The festival was moved from Easter to Labour weekend in 2022 due to Covid.

Children's Day Celebration

The international Children's Day commemoration was celebrated by a Colville Junction hosted beach picnic on the first Sunday in March 2023. Beach activities included kayaking, sailing and storytelling.

vii. Colville Junction Community Centre

Continued to open a community drop in centre, which enabled community access in the remote northern Coromandel to a library, community op-shop/recycling centre, a range of IT resources, and information and advice.

viii. Community Support

Continued to provide targeted support to individuals, families and groups seeking support in a range of areas, including advocacy, parenting support and family issues.

x. Colville Water Supply Society (CWSS)

Colville Junction continued to manage CWSS's finances and as part of MktM managed the possum control programme servicing 36 Timms traps to protect the water quality of the Colville water catchment with 64 possums caught in the last year. (2022: 76 possums).

Goal 2: *Ensure our trust is financially sustainable for the long-term benefit of our communities.*

i. Grant applications

Continued to apply for and secure grants to support programme and project delivery.

ii. Funding streams

Continued to instigate development of a funding plan based on a 7 funding streams model.

This statement has been subject to an audit, and should be read in conjunction with the attached Audit Report.

Goal 3: Facilitate training, workforce development and other opportunities to strengthen our local communities and organisations, including Colville Junction Board & staff.

i. Community training opportunities

Provided six training opportunities within our community with a specific focus on community wellbeing. (2022: six)

ii. Colville Junction Board and Staff training

Staff and Trustees participated in 28 various training opportunities during the last year. (2022: eight)

iii. Continued to support the development, growth and ongoing sustainability of existing groups including:

- Colville Water Supply Society (water delivery)
- Colville Water Supply Society - Riparian care of village water source project (working under our umbrella)
- Colville & Beyond (CAB) Steering Group (working under our umbrella)
- CAB Trails Development Group (subgroup of CAB) (working under our umbrella)
- The Colville Project (partnership).

Goal 4: Develop and maintain strategic relationships and networks to achieve positive outcomes for our communities and form relationships with hapu and whānau in recognition of their mana whenua status.

i. Relationships with other organisations

Investigated opportunities for, developed and/or maintained formal relationships with government, service providers and other professionals in order to provide services and opportunities targeted to meet the needs of our communities (including Caps Hauraki, Oranga Tamariki, Pare Hauraki, Waikato Regional Council and Ministry for the Environment).

ii. Networking

Continued to network to support Colville Junction's community outcomes delivery.

iii. Tangata Whenua

Sought opportunities to engage with people with mana whenua status – with more than 61 engagements, (2022: 35)

Goal 5: To be a partner in the development and implementation of The Colville Project (TCP), as outlined in the current Memorandum of Understanding.

Colville Junction continued to work closely with the Colville Community Health Trust and Colville Health Clinic on the progression of TCP.

Goal 6: Develop and deliver a communication plan that engages key stakeholders, raises our profile and promotes access to our services.

i. Communication planning

Continued to develop, implement and review communications planning.

ii. Monthly newsletter

Continued to prepare and deliver a monthly community newsletter free to every home: the Pānui.

iii. Awareness about Colville Junction

Continued to develop and promote awareness about the Trust, its services and initiatives, in order to build relationships that benefit our communities.

This statement has been subject to an audit, and should be read in conjunction with the attached Audit Report.

Description and Quantification of the Entity's Outputs

	Actual*	Budget	Actual*
Description and Quantification (to the extent practicable) of the Entity's Outputs:*	This Year	This Year	Last Year
Number of formalised agreements signed or under discussion with other entities in order to provide services to our communities.	26	25	30
Number of community events facilitated and/or supported, that created interaction and networking opportunities amongst our community.	26	27	21
Number of community initiatives facilitated and/or supported, that created interaction and networking opportunities amongst our community.	67	57	38
Number of training events/programmes and/or mentoring relationships undergone by Trustees and/or staff.	61	54	41
Number of training opportunities provided within the community (all ages).	16	16	12
Number of initiatives aimed at increasing awareness and understanding of our communities of the northern Coromandel peninsula.	9	8	8
Number of projects underway which include the intention of increasing employment opportunities in our communities.	14	14	11
Number of initiatives underway that target increasing awareness about our Trust locally and amongst visitors, key stakeholders and funders.	28	26	21
Number of meetings and community activities Colville Junction staff, volunteers and/or Trustees have participated in for the development and implementation of The Colville Project (excepting the TCP Trustees)	187	75	32
Number of actions that Trustees, Staff and/or Volunteers have undertaken to support the forming of relationships with hapū and whānau in recognition of their mana whenua statues.	61	43	35

This statement has been subject to an audit, and should be read in conjunction with the attached Audit Report.

Additional Output Measures

	This Year	Last Year
Number of visitors to our services	2,247	2,477
Number of visitors to our Information and Advice services	352	235
Number of people attending community information workshops	72	63
Number of youth enrolled in youth group	25	21
Number of families engaged in family support	8	11
Number of Volunteers	157	124
Volunteer hours	2,879	3,634

This statement has been subject to an audit, and should be read in conjunction with the attached Audit Report.

Statement of Financial Performance

Colville Junction Charitable Trust For the year ended 31 March 2023

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

	NOTES	2023	2022
Revenue			
Donations, fundraising and other similar revenue	1	105,467	126,870
Revenue from providing goods or services	1	403,854	310,288
Interest, dividends and other investment revenue	1	5,208	1,593
Other revenue	1	25,314	12,447
Total Revenue		539,843	451,197
Expenses			
Expenses related to public fundraising	2	22,750	14,292
Volunteer and employee related costs	2	172,777	153,415
Costs related to providing goods or service	2	277,834	214,773
Grants and donations made	2	250	-
Other expenses	2	7,362	9,324
Total Expenses		480,973	391,804
Surplus/(Deficit) for the Year		58,870	59,393

This statement has been subject to an audit, and should be read in conjunction with the attached Audit Report.

Statement of Financial Position

Colville Junction Charitable Trust As at 31 March 2023

'What the entity owns?' and 'What the entity owes?'

	NOTES	31 MAR 2023	31 MAR 2022
Assets			
Current Assets			
Bank accounts and cash	3	331,766	436,600
Debtors and prepayments	3	3,009	13,598
Inventory	3	41,647	-
Total Current Assets		376,423	450,198
Non-Current Assets	5	5,238	7,150
Total Assets		381,661	457,348
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	7,454	9,074
Employee costs payable	4	15,061	15,824
Unused donations and grants with conditions	14	97,550	229,724
Total Current Liabilities		120,064	254,622
Total Liabilities		120,064	254,622
Total Assets less Total Liabilities (Net Assets)		261,596	202,726
Accumulated Funds			
Opening Balance		202,726	142,794
Capital Gain		-	539
Surplus/(Deficit)	6	58,870	59,393
Total Accumulated Funds		261,596	202,726

This statement has been subject to an audit, and should be read in conjunction with the attached Audit Report.

Statement of Cash Flows

Colville Junction Charitable Trust For the year ended 31 March 2023

'How the entity has received and used cash'

	2023	2022
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	136,693	123,217
Receipts from providing goods or services	224,348	424,718
Interest, dividends and other investment receipts	5,208	1,593
Cash receipts from other operating activities	25,741	9,886
GST	4,089	(6,415)
Payments to suppliers and employees	(500,212)	(361,056)
Donations or grants paid	(250)	-
Total Cash Flows from Operating Activities	(104,384)	191,944
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(450)	1,739
Total Cash Flows from Investing and Financing Activities	(450)	1,739
Net Increase/ (Decrease) in Cash	(104,834)	193,683
Cash Balances		
Cash and cash equivalents at beginning of period	436,600	242,917
Cash and cash equivalents at end of period	331,766	436,600
Net change in cash for period	(104,834)	193,683

This statement has been subject to an audit, and should be read in conjunction with the attached Audit Report.

Statement of Accounting Policies

Colville Junction Charitable Trust For the year ended 31 March 2023

'How did we do our accounting?'

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.

Goods and Services Tax (GST)

The entity 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

Colville Junction Charitable 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.

Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Trust and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received.

The following specific recognition criteria must be met before revenue is recognised.

Donations and Grants

Donations and Grants are recognised in the Statement of Financial Performance when received unless a restriction or return condition exists. Where donations and grants have such a condition they are held as deferred income until such time as the condition is satisfied.

Donated assets are recorded at their value at the date of donation. Like many other charitable organisations the Trust often receives the benefit of people's time and service carried out free of charge. This type of donation cannot be readily quantified and hence is not recorded in the financial statements.

Contract Income

Revenue from services rendered is recognised in the financial statements in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to the length of time of the contract for the work performed. Under this method, revenue is recognised in the accounting periods in which the services are provided.

Property, Plant, Equipment and Depreciation

Property, plant and equipment are stated at historical cost less any accumulated depreciation and impairment losses. Historical cost includes expenditure directly attributable to the acquisition of assets, and includes the cost of replacements that are eligible for capitalisation when these are incurred.

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the year the asset is derecognised.

Upon derecognition, the asset revaluation reserve relating to the asset disposed shall be transferred to retained earnings.

Depreciation

Account	Method	Rate
Equipment	Diminishing Value	40-48%

Changes in Accounting Policies

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

Notes to the Performance Report

Colville Junction Charitable Trust For the year ended 31 March 2023

2023 2022

1. Analysis of Revenue

Donations, fundraising and other similar revenue

Donations

Donation Received - Nursery	1,580	740
Donation Received - Tindall Foundation	2,000	2,000
Donation Received - Tindall Rural Community Event Fund	-	500
Donations Received - Sundry	1,450	1,001
Fundraising - Community Festival	11,098	20,549
Total Donations	16,129	24,790

Grants

Grant Received - COGS	2,000	6,000
Grant Received - DV Bryant Trust	5,000	5,000
Grant Received - Len Reynolds Trust	3,805	6,195
Grant Received - Ministry for Culture & Heritage	9,431	-
Grant Received - NZ Lottery Grants Board	40,500	34,000
Grant Received - Ruby NZ Community Grants	-	1,979
Grant Received - TCDC - Creative Community Scheme	1,000	2,000
Grant Received - Trust Waikato	15,833	17,750
Grant Received - Trust Waikato Community Festival	2,000	3,000
Grant Received - WWF	9,769	14,572
Grant Received - Waikato Regional Council	-	11,584
Total Grants	89,339	102,080

Total Donations, fundraising and other similar revenue 105,467 126,870

Revenue from providing goods or services

Contract - MSD Oranga Tamariki	20,456	20,139
Contract - MSD Oranga Tamariki YM & Young People	10,044	7,483
Contract - MSD Info & Advice	-	1,617
FIF Farmers Contribution	50,893	36,975
Grant Received - FIF - CJ	131,101	95,614
Grant Received - FIF - Farmers	102,250	86,275
Income - Community Education & Activities	2,244	1,826
Income - Nursery	70,177	59,625
Service Agreement with Trees that Count	16,500	-
Tourism & Economic Growth Promotion Income	190	734
Total Revenue from providing goods or services	403,854	310,288

	2023	2022
Interest, dividends and other investment revenue		
Interest Received and PIE Income	5,208	1,593
Total Interest, dividends and other investment revenue	5,208	1,593
Other revenue		
Depreciation Recovered	-	852
Recoveries - The Colville Project (TCP)	20,110	1,522
Recoveries - Panui	661	351
Recoveries - Photocopier/Phone/Internet	305	278
Recoveries - Power Costs	348	826
Recoveries - Sundry	1,253	6,700
Subsidy - covid-19 wages	2,636	1,918
Total Other revenue	25,314	12,447
	2023	2022

2. Analysis of Expenses

Expenses related to public fundraising

Advertising	825	-
Community Festival Costs	21,925	14,292
Total Expenses related to public fundraising	22,750	14,292

Volunteer and employee related costs

ACC Levies	793	417
FIF Volunteer Costs	562	489
HR Support & Trustee Training	-	295
Kiwisaver	4,931	4,016
Recruitment Costs	19	204
Staff Training & Development	1,495	2,465
FIF Travel Costs	1,488	989
Travel & Volunteer Costs	3,197	2,682
Wages	160,291	141,858
Total Volunteer and employee related costs	172,777	153,415

Costs related to providing goods or services

Accounting Fees	950	850
Bank Fees	22	10
Charities Commission Fee	44	44
Community Education & Activities	2,619	1,455

	2023	2022
Contractors & Consultants		
Grant Writer	120	108
Panui Editors	5,916	5,014
WWF Contractors	-	560
Youth Group Contractors	5,159	4,579
Youth Mentors	2,263	2,763
Total Contractors & Consultants	13,457	13,023
EIF Project Costs	-	7
Improve understanding of freshwater interventions and their outcomes		
FIF Environmental Monitoring Costs	6,270	3,159
FIF Seminar Costs	570	-
Total Improve understanding of freshwater interventions and their outcomes	6,840	3,159
Improve freshwater quality by excluding stock & undertaking stream & wetland restoration		
FIF Plant Costs	32,344	470
FIF Project Costs	3,010	1,050
FIF Petrol Vouchers	-	160
FIF Stock Exclusion/Fencing Costs	77,506	39,958
FIF Tree Planting Costs	10,938	-
FIF Working Bee Costs	1,002	539
FIF Water Reticulation - Installation Costs	7,145	2,020
FIF Water Reticulation - Capital Farm Asset Costs	38,701	79,752
Total Improve freshwater quality by excluding stock & undertaking stream & wetland restoration	170,645	123,948
Integrate matauranga Maori into freshwater management		
FIF Iwi Consultancy	10,726	8,517
FIF Iwi Overheads	3,190	3,500
Total Integrate matauranga Maori into freshwater management	13,916	12,017
Service & maintain trap network		
FIF Pest Control Contractor Costs	14,535	12,740
FIF Pest Control Costs	90	365
Total Service & maintain trap network	14,625	13,105
General Expenses	981	809
Insurance	2,444	2,528
IT Equipment & Support	1,036	2,768
Light, Power, Heating	1,354	1,558
Nursery Costs		
Nursery Costs	12,317	5,415
Nursery Costs - Contractors	45,915	10,215
Nursery Costs - Lease	-	1,228
Closing Stock - Plants	(41,647)	-
Total Nursery Costs	16,584	16,859
Office Expenses	2,068	976
Photocopier Charges	922	1,330
Postage & Stationery	-	6

	2023	2022
Provisions	210	276
Rent	12,612	11,472
Repairs and Maintenance	5,825	185
Subscriptions & Licences	2,779	2,085
Telephone & Internet	1,889	2,026
Venue Hire	130	480
WWF Project Costs	135	655
Youth Mentoring Costs	3,097	186
Youth Mentoring Travel	269	429
Youth & Whanau Activities	2,380	2,527
Total Costs related to providing goods or services	277,834	214,773

Grants and donations made

Donations Paid	250	-
Total Grants and donations made	250	-

Other expenses

Audit Fee	5,000	5,000
Depreciation	2,362	3,532
Loss on disposal of fixed assets	-	793
Total Other expenses	7,362	9,324

	2023	2022
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3. Analysis of Assets**Bank accounts and cash**

Kiwibank Business Perform	70,707	82,350
Kiwibank Business Edge A/c 00	49,811	24,120
Kiwibank Notice Saver Acc 03	55,018	58,720
Kiwibank Notice Saver PIE - 04	156,103	271,056
Kiwibank Business Edge 06	127	353
Total Bank accounts and cash	331,766	436,600

Debtors and prepayments

Accounts Receivable	1,633	8,271
GST	1,376	4,687
Prepayments	-	640
Total Debtors and prepayments	3,009	13,598

Inventory

Inventory - Plants	41,647	-
Total Inventory	41,647	-

	2023	2022
4. Analysis of Liabilities		
Creditors and accrued expenses		
Accrued Liabilities	5,000	5,000
Sundry Creditors	2,454	4,074
Total Creditors and accrued expenses	7,454	9,074
Employee costs payable		
PAYE Payable	-	2,811
Provision for Annual Leave	8,908	8,054
Wages Payable - Payroll	6,153	4,959
Total Employee costs payable	15,061	15,824
Unused donations and grants with conditions	97,550	229,724
	2023	2022

5. Property, Plant and Equipment

Plant and Equipment		
Opening Balance	7,150	11,823
Additions	450	(9,091)
Less depreciation/disposals	(2,362)	4,419
Total Plant and Equipment	5,238	7,150
Total Property, Plant and Equipment	5,238	7,150
	2023	2022

6. Accumulated Funds

Accumulated Funds		
Opening Balance	202,726	142,794
Capital Gain	-	539
Current year earnings	58,870	59,393
Total Accumulated Funds	261,596	202,726
Total Accumulated Funds	261,596	202,726

7. Commitments

There is a commitment to lease premises at 2311 Colville Road @ \$250 a week payable from 26 August 2022 on a month by month basis (prior to this rental was \$221 per week).

On 5 August 2022 the Trust signed a five year variation to an Outcome Agreement with Oranga Tamariki for \$97,904.50 to provide programmes for youth and children in the Colville area.

In March 2021 the Trust entered into a Deed of Funding with the Ministry for the Environment under their Freshwater Improvement Fund for the delivery of the Moehau ki te Moana project. Total funding is \$1,257,452 for the delivery of a five year environmental project. \$105,342 was received during the 2023 financial year and \$178,905 was deferred from the 2022 financial year. \$51,012 is deferred to the 2023 financial year.

In October 2021 the Trust entered into a Clean Stream's contract with the Waikato Regional Council for \$21,200 to plant 4,000 eco-sourced native trees. The final payment was received in September 2022 after the completion of planting. This is included in the Nursery Income.

A grant of \$5,000 was received from the DV Bryant Trust on 2 March 2023 as the third (and final) instalment of an multiyear grant of \$5,000 per year for 3 financial years. This is deferred and tagged for operational costs in 2023.

On 30 January 2022 the Trust entered into a funding agreement with World Wide Fund for Nature (WWF) for \$14,995 to support the management and expansion of the Colville Harbour Care Nursery and Environmental Monitoring. This project was completed in November 2022.

On 20 September 2022 the Trust entered into an agreement with Manatu Taonga from for the Arts and Culture Event Support Scheme to cover non recoverable costs of our postponed Community Festival due to Covid. The Trust received \$10,385.50 of which \$9,430.83 was spent and deferred \$954.67 to be used for a future event.

On 3 October 2022 the Trust received \$45,000 as the first instalment of a two year grant from Lotteries. Half is deferred to the 2024 financial year. The October 2023 grant instalment will be \$40,000. Half will relate to the 2025 financial year.

On 1 March 2023 the Trust received a 2,000 donation for emergency weather event response and preparedness from the Tindall Foundation. This has been deferred for use during future weather events.

In May 2022 the Trust received \$16,500 from Trees that Count (managed by Project Crimson Trust) for 5,500 trees planted during the 2022 planting season. On 17 November 2022 the Trust entered into an agreement to plant 7,000 trees in the 2023 planting season. Under the agreement, the Trust will invoice and receive \$28,000 after the trees are collected from the nursery (during the next financial year).

8. Contingent Liabilities and Guarantees

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

2023 2022

9. Goods or Services Provided to the Entity in Kind

Trustees regularly provide their time and skills to the oversight and operation of the Trust at no charge.

Close family members of the Trustees and staff members regularly help out at community events and do odd jobs at no charge.

- -

10. Assets Held on Behalf of Others

There are no assets held on behalf of others.

2023 2022

11. Related Party Transactions

Expenditure

Premises rent - paid to a Trustee & their partner	12,612	11,472
Whanau Support Programme - facilitated by a Trustee	-	700
Total Expenditure	12,612	12,172

12. Events After the Balance Date

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

13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

14. Analysis of Unused Donations and Grants with Conditions:

	2023 Deferred Income	2022 Deferred Income
Oranga Tamariki	\$ 0	\$ 5,114
MSD - Info & Advice	\$ 0	\$ 0
Trust Waikato	\$ 11,083	\$ 7,917
Tindall Foundation	\$ 1,000	\$ 1,000
Tindall Foundation - Cyclone Response	\$ 2,000	\$ 0
COGS	\$ 0	\$ 2,000
Lottery Grants Board	\$ 22,500	\$ 18,000
DV Bryant Trust - received in advance 2023/24	\$ 5,000	\$ 5,000
Trust Waikato Art Festival Income	\$ 2,000	\$ 2,000
TCDC Creative Communities	\$ 2,000	\$ 1,000
Art Festival Income	\$ 0	\$ 1,909
Len Reynolds Trust	\$ 0	\$ 3,805
Ruby NZ	\$ 0	\$ 800
Minster for Culture & Heritage - Manatu Taonga Support Scheme Grant	\$ 955	\$ 0
Ministry for the Environment - Freshwater Improvement Fund	\$51,012	\$178,905
WWF Habitat Protection Fund	\$ 0	\$ 2,274
Total Deferred Income	\$97,550	\$229,724

Depreciation Schedule

Colville Junction Charitable Trust For the year ended 31 March 2023

NAME	RATE	METHOD	PURCHASED	COST	OPENING VALUE	PURCHASES	DEPRECIATION	CLOSING VALUE
Colville Harbour Care Equipment								
13 inch MacBook Pro	40.00%	DV	21 Apr 2017	1,912	149	-	59	89
Accessories for Scrub baring	40.00%	DV	28 Apr 2017	643	50	-	20	30
BBQ & various tools	40.00%	DV	31 May 2017	326	27	-	11	16
Colville Harbour Care Tools	40.00%	DV	28 Apr 2017	930	72	-	29	43
Colville Harbour Care Tools	40.00%	DV	31 May 2017	807	66	-	26	40
Computer Software	40.00%	DV	21 Apr 2017	330	26	-	10	15
CSSC Cat Traps	40.00%	DV	23 Aug 2017	513	49	-	20	29
Garmin GPSMAP	40.00%	DV	5 May 2017	434	36	-	14	21
Ka Mate Drop Door Stations	40.00%	DV	31 Oct 2019	1,827	526	-	210	316
Ka Mate Medium Rat Trap RT001	40.00%	DV	28 Aug 2017	730	69	-	28	42
Ka Mate Medium Rat Trap TR001	40.00%	DV	23 Mar 2018	6,664	835	-	334	501
Ka Mate Medium Rat Trap TR001	40.00%	DV	12 Jan 2018	2,739	319	-	128	192
Ka Mate Medium Traps TR001 & Drop Door Stations	40.00%	DV	30 Nov 2018	2,836	510	-	204	306
Scrub Bar x2 FS 250-Z	40.00%	DV	28 Apr 2017	2,165	168	-	67	101
Timms Traps	40.00%	DV	16 Sep 2020	1,485	683	-	273	410
Trade Tested Garden Shed	13.50%	DV	13 Sep 2017	772	398	-	54	344
Wheelbarrow 75l	40.00%	DV	31 May 2017	164	13	-	5	8
Total Colville Harbour Care Equipment				25,277	3,998	-	1,493	2,504
Environmental Equipment								
CSSC Traps (Cat & Magpie)	40.00%	DV	23 Oct 2015	983	37	-	15	22
CSSC Traps (Cat & Possum)	40.00%	DV	20 Nov 2015	56	2	-	1	1
Goodnature Traps	40.00%	DV	29 Mar 2017	610	46	-	18	28

Depreciation Schedule

NAME	RATE	METHOD	PURCHASED	COST	OPENING VALUE	PURCHASES	DEPRECIATION	CLOSING VALUE
Possum Master Kill Traps	40.00%	DV	3 Jun 2016	672	35	-	14	21
Possum Master Kill Traps	40.00%	DV	29 Jul 2016	848	46	-	18	28
Total Environmental Equipment				3,169	166	-	66	99
Social Services Equipment								
1985 Zephyr 450 Caravan	16.00%	DV	15 Jan 2016	6,087	2,053	-	328	1,724
21.5 inch iMac	40.00%	DV	24 Nov 2015	1,634	64	-	25	38
21.5 inch iMac	50.00%	DV	30 Sep 2014	1,773	10	-	5	5
Adult Storage Unit	40.00%	DV	10 Oct 2011	737	4	-	1	2
Apple iMac 20 Intel Computer	60.00%	DV	14 Sep 2009	2,328	-	-	-	-
Cash Manager Software & Installation	48.00%	DV	31 Oct 2003	935	-	-	-	-
Chair Boston Award	18.00%	DV	1 Apr 2012	69	10	-	2	8
Chair Cosmo (2)	18.00%	DV	5 Mar 2001	414	7	-	1	5
Child Storage Unit	40.00%	DV	10 Nov 2011	1,085	5	-	2	3
Computer Software	40.00%	DV	22 Dec 2017	511	57	-	23	34
Computer Software	50.00%	DV	30 Sep 2014	962	5	-	3	3
Computer Software	40.00%	DV	22 Dec 2017	445	50	-	20	30
Computer Software (HardshellCase, Protection Plan x2 & USB Super Drive)	40.00%	DV	24 Nov 2015	828	32	-	13	19
Ex Lease HP Elitebook	50.00%	DV	7 Sep 2022	450	-	450	131	319
File Drawer Mobile Tawa	14.40%	DV	31 Oct 2003	232	13	-	2	11
HP Notebook Laptop	40.00%	DV	10 Mar 2019	814	170	-	68	102
Mac Laptop	50.00%	DV	12 Jan 2013	2,442	4	-	2	2
Macbook Pro 13 inch	40.00%	DV	22 Dec 2017	1,912	215	-	86	129
MacBook Pro 13 inch	40.00%	DV	24 Nov 2015	2,206	86	-	34	51
MacBook Pro 13 inch	50.00%	DV	30 Sep 2014	1,356	8	-	4	4
Mobile 3 Drawer Hilite II	14.40%	DV	1 Apr 2012	80	17	-	2	14
Mobile Overlay	14.40%	DV	5 Mar 2001	258	10	-	1	8
Photocopier Cabinet	11.40%	DV	4 Jan 2002	113	10	-	1	9

Depreciation Schedule

NAME	RATE	METHOD	PURCHASED	COST	OPENING VALUE	PURCHASES	DEPRECIATION	CLOSING VALUE
Photocopier Taskalfa 181	40.00%	DV	28 Mar 2011	3,900	14	-	5	8
Shelf Unit (2)	40.00%	DV	8 Aug 2011	870	4	-	2	2
Sony VPLESS Projector & 3M Screen	25.00%	DV	1 Sep 2009	1,348	36	-	9	27
Video Conferencing Equipment 1/3 share (Donated)	40.00%	DV	4 Nov 2010	3,952	12	-	5	7
Workstation Hilite II	14.40%	DV	1 Apr 2012	118	25	-	4	21
Workstation Return	14.40%	DV	5 Mar 2001	248	10	-	1	8
Workstation Return	14.40%	DV	3 Jul 2001	220	9	-	1	7
Workstation Spec	14.40%	DV	5 Mar 2001	378	14	-	2	12
Total Social Services Equipment				38,706	2,951	450	785	2,616
Youth Equipment								
Gym Mat & Beatboard	48.00%	DV	8 Aug 2005	969	-	-	-	-
Gym Mats x 10	48.00%	DV	16 Mar 2016	1,904	36	-	17	19
Gym Mats x 3	48.00%	DV	1 Aug 2007	608	-	-	-	-
Landing Mat	48.00%	DV	1 Aug 2007	483	-	-	-	-
Octonut 1100 x 400 x 250	48.00%	DV	1 Nov 2007	578	-	-	-	-
Pyramid 3 Section	48.00%	DV	1 Aug 2007	799	-	-	-	-
Roll	48.00%	DV	1 Nov 2007	463	-	-	-	-
Tunnel	48.00%	DV	1 Nov 2007	362	-	-	-	-
Wedges x 2	48.00%	DV	1 Aug 2007	400	-	-	-	-
Total Youth Equipment				6,566	36	-	17	19
Total				73,717	7,150	450	2,362	5,238

Audit Report

**Colville Junction Charitable Trust
For the year ended 31 March 2023**

Audit Report

**Colville Junction Charitable Trust
For the year ended 31 March 2023**

We communicated 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 we identify during our audit.

Absolute Auditing Ltd.

Sarah Dillon
Absolute Auditing Ltd
New Zealand
16 August 2023